

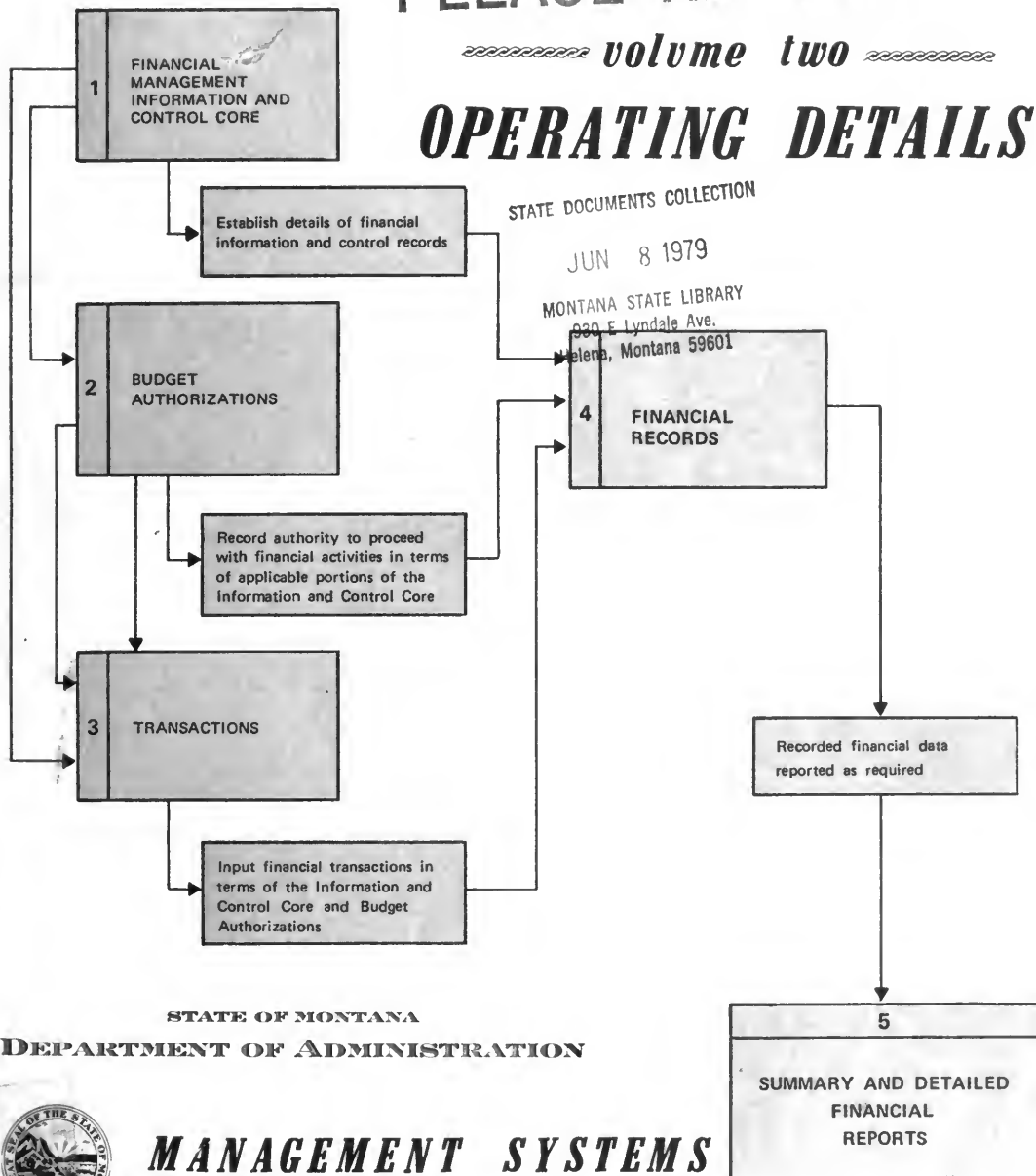
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Vol. 2

STATEWIDE BUDGETING AND ACCOUNTING SYSTEM

PLEASE RETURN

~~~~~ volume two ~~~~~

## OPERATING DETAILS



STATE OF MONTANA  
DEPARTMENT OF ADMINISTRATION



MANAGEMENT SYSTEMS

DATE DUE

MSE AUG 22 '79

~~DATE~~ FEB 26 '80

~~DATE~~ APR 2 '80

MST JUL 15 '81

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# STATEWIDE BUDGETING AND ACCOUNTING SYSTEM

## VOLUME TWO

### OPERATIONAL DETAILS

#### INTRODUCTION

The Operational Details volume of the proposed Statewide Budgeting and Accounting System describes the basic transactions to be recorded in the System and provides an analysis of the general ledger control accounts relative to the transaction descriptions.

This volume is designed to be used in conjunction with, and is a continuation of Volume One — Basic Proposal.

## **TRANSACTION DESCRIPTIONS**

### **INTRODUCTION**

The following descriptions of transactions are provided to assist the accounting technician select the correct general ledger control account entry to record a transaction. Although the major entries have been identified, not all possible entries have been. As the System develops, additional entries will be added as required to provide a complete analysis of possible transactions.

### **GENERAL LEDGER CORRELARY**

While it is still possible for the technician to generate an entry to the general ledger, care must be taken to recognize and consider the control account—subsidiary ledger relationship. As shown below, each entry to specific control accounts will automatically generate an entry in identified subsidiary ledgers.



| CONTROL<br>ACCOUNT<br>CODE | SUBSIDIARY LEDGER CORRELARY |                                 |         |                          |        |         |
|----------------------------|-----------------------------|---------------------------------|---------|--------------------------|--------|---------|
|                            | CONTROL                     |                                 |         | DETAIL                   |        |         |
|                            | FORM<br>(LEDGER)<br>CODE    | TRANSACTION CODE <sup>(1)</sup> |         | FORM<br>(LEDGER)<br>CODE | AFFECT |         |
|                            |                             | DEBITS                          | CREDITS |                          | DEBITS | CREDITS |
| 1104                       |                             |                                 |         | 441                      | +      | -       |
| 1201                       | 432                         | 2849                            | 2948    | 442                      | +      | -       |
| 1202                       |                             |                                 |         | 442                      | +      | -       |
| 1203                       |                             |                                 |         | 442                      | +      | -       |
| 1204                       |                             |                                 |         | 442                      | +      | -       |
| 1205                       | 432                         | 2849                            | 2948    | 442                      | +      | -       |
| 1701                       | 431                         | 3859                            | (2)     |                          |        | -       |
| 1702                       | 431                         | 3859                            | (2)     |                          |        |         |
| 1703                       | 431                         | 3859                            | (2)     |                          |        |         |
| 1704                       | 431                         | 3859                            | (2)     |                          |        |         |
| 1705                       | 431                         | 3859                            | (2)     |                          |        |         |
| 1706                       | 431                         | 3859                            | (3)     |                          |        |         |
| 1802                       | 431                         | 3859                            | (4)     |                          |        |         |
| 1803                       | 431                         | 2859                            | 2958    | 444                      | +      | -       |
| 1901                       | 431                         | 3859                            | 3958    |                          |        |         |
| 1902                       | 431                         | 3859                            | 3958    |                          |        |         |
| 1903                       | 431                         | 3859                            | 3958    |                          |        |         |
| 1904                       | 431                         | 3859                            | 3958    |                          |        |         |
| 1905                       | 431                         | 3859                            | 3958    |                          |        |         |
| 2101                       |                             |                                 |         | 443                      | -      | +       |
| 3101                       | 431                         | 1849                            | 1949    |                          |        |         |
| 3102                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3103                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3104                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3105                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3106                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3107                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3108                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3109                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3110                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3111                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3112                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3113                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3114                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3115                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3116                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3117                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3118                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3202                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3203                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3204                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3205                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3206                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3207                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3208                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3209                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3210                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3211                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3212                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3213                       | 431                         | 1858                            | 1959    |                          |        |         |
|                            |                             |                                 |         |                          |        |         |

| CONTROL<br>ACCOUNT<br>CODE | SUBSIDIARY LEDGER CORRELARY |                                 |         |                          |        |         |
|----------------------------|-----------------------------|---------------------------------|---------|--------------------------|--------|---------|
|                            | CONTROL                     |                                 |         | DETAIL                   |        |         |
|                            | FORM<br>(LEDGER)<br>CODE    | TRANSACTION CODE <sup>(1)</sup> |         | FORM<br>(LEDGER)<br>CODE | AFFECT |         |
|                            |                             | DEBITS                          | CREDITS |                          | DEBITS | CREDITS |
|                            |                             |                                 |         |                          |        |         |
| 3214                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3215                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3216                       | 431                         | 1858                            | 1959    |                          |        |         |
| 5101                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5102                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5103                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5104                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5105                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5106                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5107                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5108                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5109                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5110                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5111                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5112                       | 432                         | 3849                            | 3948    |                          |        |         |
|                            | 433                         | 1848                            | 1949    |                          |        |         |
| 5113                       | 432                         | 3849                            | 3948    |                          |        |         |
|                            | 432                         | 1848                            | 1949    |                          |        |         |
| 5114                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5115                       | 432                         | 1849                            | 3948    |                          |        |         |
| 6116                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5117                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5118                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5201                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5202                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5203                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5204                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5205                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5206                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5207                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5208                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5209                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5210                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5211                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5212                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5213                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5214                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5215                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5216                       | 431                         | 4859                            | 4958    |                          |        |         |
| 6102                       |                             |                                 |         | 451                      | +      | -       |
| 6201                       |                             |                                 |         | 452                      | +      | -       |
| 7101                       |                             |                                 |         | 456                      | -      | +       |
| 7102                       |                             |                                 |         | 453                      | -      | +       |
| 7103                       |                             |                                 |         | 455                      | -      | +       |
| 7201                       |                             |                                 |         | 454                      | -      | +       |
| 8101                       |                             |                                 |         | 445                      | +      | -       |
| 8102                       |                             |                                 |         | 445                      | +      | -       |
| 8104                       |                             |                                 |         | 445                      | +      | -       |
| 8106                       |                             |                                 |         | 445                      | +      | -       |
| 8107                       |                             |                                 |         | 445                      | +      | -       |
|                            |                             |                                 |         |                          |        |         |

## NOTES

- (1) See Chapter 9 – Financial Records and Detailed Reporting, for explanation of subsidiary control ledger transaction code.
- (2) Fixed assets sold are to be recorded as income in Account 5110—Asset Sale Proceeds.
- (3) See (2). Also, allocations of Construction Work in Progress to more specific fixed asset accounts does not generate an entry to subsidiary ledger 431.
- (4) Credit entries to account 1802 to allocate reductions in merchandise inventory to an expenditure account are transacted in the subsidiary control ledger based on the entry to the expenditure account.

## **CODES**

An alpha code has been provided to readily distinguish the transaction description reference from input codes. This is possible because no input code contains an alphabetical character.

The letter prefix code identifies also the basic subjects under which entries have been grouped:

A = Budgetary

B = General Operating

C = Special Applications

D = Cost Allocations and Distribution

E = Accruals

F = Closing

G = Treasurer's Accountability Fund

H = Long-Term Debt Fund

J = General Fixed Asset Fund

The following index identifies all transaction descriptions identified to date.

| NUMBER | TITLE                                                              |
|--------|--------------------------------------------------------------------|
| A111   | Expenditure Budget Authorizations                                  |
| A112   | Expenditure Budget Authorizations: Allotments                      |
| A113   | Expenditure Budget Authorizations: Allocations                     |
| A201   | Income Budget Authorizations                                       |
| A202   | Income Budget Authorizations: Allocations                          |
| A301   | Sinking Fund: Current Income Requirements                          |
| A401   | Sinking Fund: Current Disbursement Requirements                    |
| A402   | Anticipated Expenditure Allocations                                |
| B101   | Requisitions are Issued                                            |
| B102   | Purchase Orders are Issued                                         |
| B103   | Agency Purchase Orders are Issued                                  |
| B104   | Encumbrance Estimates are Issued                                   |
| B105   | Encumbrance Adjustment: Increase                                   |
| B106   | Encumbrance Adjustment: Decrease                                   |
| B111   | Account Payable                                                    |
| B211   | Income Receivables: Non-Enterprise                                 |
| B212   | Income Receivables: Enterprise Accounts                            |
| B221   | Expenditure Abatement Receivables: Standard                        |
| B222   | Expenditure Abatement Receivables: Clearance Account Refunds       |
| B231   | Due From State Funds: Established                                  |
| B232   | Due From Federal Government: Established                           |
| B233   | Due From Local Agencies: Established                               |
| B311   | Income Collections Deposited: Standard                             |
| B312   | Income Collections Deposited: Enterprise Accounts                  |
| B313   | Income Collections Deposited: Income Collections Clearing Accounts |

## NUMBER

## TITLE

|      |                                                                        |
|------|------------------------------------------------------------------------|
| B314 | Bonds Sold: Bond Proceeds Recorded                                     |
| B315 | Sinking Fund: Collections                                              |
| B316 | Collection: Mortgage/Interest Payments                                 |
| B317 | Bond Interest Sold: Deposited                                          |
| B318 | Bond Interest Sold: Allocated                                          |
| B321 | Expenditure Abatement Collections Deposited: Standard                  |
| B322 | Expenditure Abatement Collections Deposited: Clearance Account Refunds |
| B331 | Amounts Due From Other Entities Collected and Deposited                |
| B341 | Enter-Entity Loans: Received                                           |
| B351 | Bond Retirement: Cash Returned by Fiscal Agents                        |
| B361 | Property Sold: Enterprise Type Account                                 |
| B362 | Property Surveyed: Enterprise Fund Accounts                            |
| B391 | Collections: Treasurer's Receipt                                       |
| B392 | Interest and Investment Earnings Deposited by Treasurer                |
| B393 | Cancelled Stale-dated Warrants are Recorded                            |
| B411 | Warrant Claims: Standard Disbursements                                 |
| B412 | Warrant Claims: Miscellaneous Assets/Prepayments                       |
| B413 | Warrant Claims: Budgeted Income Refunds (Non-Clearance)                |
| B414 | Warrant Claims: Non-Budgeted Income Refunds                            |
| B415 | Warrant Claims: Income Refunds (Clearance)                             |
| B416 | Warrant Claims: Enterprise Capital Outlay                              |
| B421 | Payroll Claim: Non-Central Payroll                                     |
| B431 | Warrant Claims: Short-Term Investments                                 |
| B432 | Warrant Claims: Long-Term Investments                                  |
| B441 | Bond Principal and Interest Payments: Sinking Fund Account             |
| B442 | Warrant Claim: Condemnation Deposit                                    |
| B443 | Warrant Claims: Prior Year Accrual Liquidations                        |
| B444 | Warrant Claim: Accounts Payable                                        |
| B451 | Bond Retirement: Fiscal Agent Fees                                     |
| B452 | Bond Retirement: Transfers to Fiscal Agents                            |
| B453 | Treasurer's Interest Charges                                           |
| B461 | Transfers: To Payroll Revolving Account                                |
| B462 | Authorized Transfers—Out                                               |

| NUMBER | TITLE                                                           |
|--------|-----------------------------------------------------------------|
| B463   | Inter-Entity Invoice: Paid                                      |
| B464   | Inter-Entity Loans: Made                                        |
| B465   | Disposition is made of Condemnation Deposits: Non-Enterprise    |
| B466   | Inter-Entity Loans Repaid                                       |
| C111   | Cash Change Funds: Established                                  |
| C112   | Cash Change Fund: Returned to Treasury                          |
| C121   | Imprest Cash Purchase Funds: Established                        |
| C122   | Imprest Cash Purchase Funds: Replenished                        |
| C123   | Imprest Cash Purchasing Fund: Returned to Treasury              |
| C201   | Agency Warrant Account: Established                             |
| C202   | Agency Warrants Are Issued: Standard                            |
| C203   | Agency Warrant Issued: Clearance Account Income Refunds         |
| C204   | Agency Warrant Account: Replenished                             |
| C301   | Dishonored Checks: Established                                  |
| C302   | Dishonored Check: Redeposited                                   |
| C303   | Dishonored Checks Cancelled: Standard Income                    |
| C304   | Dishonored Checks Cancelled: Income Collection Clearing Account |
| C305   | Dishonored Checks Cancelled: Standard Expenditure Abatement     |
| C401   | Expense Advances: Issued                                        |
| C402   | Expense Advances: Repayment                                     |
| C403   | Expense Advances: Adjustment/Closure                            |
| C501   | Transfers: Received by Payroll Revolving Account                |
| C502   | Transfers: Received by Warrant Clearance Account (Claims)       |
| C503   | Warrants Issued                                                 |
| C601   | Construction Advances: Requested                                |
| C602   | Construction Advances: Made                                     |
| C603   | Construction Advances: Received From Treasury Fund Accounts     |
| C604   | Construction Advances: Received From Non-Treasury Fund Accounts |

## NUMBER

## TITLE

|      |                                                               |
|------|---------------------------------------------------------------|
| C605 | Construction Progress Report: Non-Enterprise                  |
| C606 | Construction Progress Report: Enterprise                      |
| C607 | Construction Work in Progress: Enterprise Allocation          |
| C701 | Property Held in Trust: Receipted                             |
| C702 | Property Held in Trust: Disposition                           |
| C801 | Securities Liquidated: Cost Basis                             |
| C802 | Securities Liquidated: State-Owned Securities Valued at Par   |
| C803 | Coupons Liquidated                                            |
| C804 | Securities and Coupons Submitted for Collection are Collected |
| D101 | Cost Allocations: Cost of Goods Sold                          |
| D102 | Cost Allocations: Depreciation                                |
| D103 | Cost Allocation: Other Prepayments                            |
| D201 | Bond Discount Accumulated                                     |
| D202 | Premiums Amortized                                            |
| D203 | Accrued Interest Purchased is Offset                          |
| D204 | Bond Retirement: Accounting by Fiscal Agents                  |
| D301 | Expenditure Distribution                                      |
| D302 | Income Distribution                                           |
| E101 | Year-end Accruals: Standard                                   |
| E102 | Year-end Accruals: Standard (continued)                       |
| E103 | Year-end Accruals: Clearance Account Refunds                  |
| E104 | Adjust Expenditure Accrual Accounts                           |
| F101 | Closing Disbursement Accounts: Standard                       |
| F102 | Closing Disbursements: Enterprise                             |
| F103 | Closing Disbursement Accounts: Income Refunds—Clearance       |
| F104 | Closing Disbursement Accounts: Bond Accounts                  |
| F201 | Closing Other Deductions                                      |
| F301 | Close Prior Year Expenditure Adjustments Account              |
| F401 | Closing Income Accounts: Standard                             |
| F402 | Closing Income Accounts: Standard (con't.)                    |



| NUMBER | TITLE                                                            |
|--------|------------------------------------------------------------------|
| F403   | Closing Income Accounts: Income Collections Clearance            |
| F501   | Closing Budgeted Disbursement Account                            |
| F601   | Closing Budgeted Income Accounts: Estimated Exceeded Collections |
| F602   | Closing Budgeted Income Accounts: Collections Exceeded Estimate  |
| G101   | Collection Reports are Recorded                                  |
| G102   | Treasurer's Receipts Recorded                                    |
| G103   | Working Cash Change Fund Established or Augmented                |
| G104   | Working Cash Change Funds are Reduced                            |
| G105   | Transfer within Demand Accounts                                  |
| G106   | Certificates of Time Deposit are Purchased                       |
| G107   | Transfers to the U.S. Treasury                                   |
| G108   | Investment in U.S. Treasury Obligations                          |
| G109   | Certificates of Time Deposit are Negotiated                      |
| G110   | Transfer from U.S. Treasury                                      |
| G111   | U.S. Treasury Obligation Liquidated                              |
| G112   | Dishonored Checks are Purchased                                  |
| G113   | Agency Warrant Account Established                               |
| G114   | Auditor's Warrants are Issued                                    |
| G115   | Agency Warrants are Issued                                       |
| G116   | Presented Warrants are Purchased                                 |
| G117   | Presented Warrants Cashed are Purchased                          |
| G118   | Stop Payment Notices are Issued                                  |
| G119   | Stale-dated Warrants are Cancelled                               |
| G120   | Transfer between Accounting Entities                             |
| G121   | Presented Warrants are Registered                                |
| G122   | Registered Warrants are Purchased                                |

## NUMBER

## TITLE

|      |                                               |
|------|-----------------------------------------------|
| H101 | Bonds Sold: Long-Term Debt Fund               |
| H102 | Sinking Fund Collections: Long-Term Debt Fund |
| H103 | Bonds Principal Retired: Long-Term Debt Fund  |
| H201 | Notes Issued: Long-Term Debt Fund             |
| H202 | Sinking Fund Collections: Long-Term Debt Fund |
| H203 | Note Principal Retired: Long-Term Debt Fund   |
| J101 | General Fixed Asset Fund: Assets Recorded     |
| J102 | General Fixed Assets: Sold or Liquidated      |
| J103 | General Fixed Assets: Allocation              |

TRANSACTION

DESCRIPTION

|                                              |                                                                                                                                                                        |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|--|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 | <b>Expenditure Budget Authorizations</b>                                                                                                                               |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
| <b>DETAILS</b>                               | To record legislative or executive appropriations, authorizing the disbursements of State monies from specified accounting entities.                                   |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | <b>Form Code</b>                                                                                                                                                       |                                      | <b>FORM TITLE</b>                     |  |             |                                 |       |      |     |                 |                    |
| <b>Source Form</b>                           | 211                                                                                                                                                                    |                                      | Legislative Expenditure Appropriation |  |             |                                 |       |      |     |                 |                    |
|                                              | 212                                                                                                                                                                    |                                      | Executive Expenditure Appropriations  |  |             |                                 |       |      |     |                 |                    |
| <b>Register</b>                              | 411                                                                                                                                                                    |                                      | Budget Authorization Register         |  |             |                                 |       |      |     |                 |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                                                            |                                      | <b>GENERAL CONTROL ACCOUNT TITLE</b>  |  |             |                                 |       |      |     |                 |                    |
|                                              | <b>Debits</b>                                                                                                                                                          | <b>Credits</b>                       |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | 4101                                                                                                                                                                   |                                      | Fund Balance - General                |  |             |                                 |       |      |     |                 |                    |
|                                              |                                                                                                                                                                        | 3201                                 | Support Appropriations                |  |             |                                 |       |      |     |                 |                    |
|                                              |                                                                                                                                                                        | 3202                                 | Capital Outlay Appropriations         |  |             |                                 |       |      |     |                 |                    |
|                                              |                                                                                                                                                                        | 3203                                 | State Aid and Benefit Appropriations  |  |             |                                 |       |      |     |                 |                    |
|                                              |                                                                                                                                                                        | 3204                                 | Local Assistance Appropriations       |  |             |                                 |       |      |     |                 |                    |
|                                              |                                                                                                                                                                        | 3205                                 | Authorized State Grants               |  |             |                                 |       |      |     |                 |                    |
|                                              |                                                                                                                                                                        | 3206                                 | Anticipated Federal Grant Transfers   |  |             |                                 |       |      |     |                 |                    |
|                                              |                                                                                                                                                                        | 3207                                 | Authorized Fiduciary Disbursements    |  |             |                                 |       |      |     |                 |                    |
|                                              | 3208                                                                                                                                                                   | Authorized Operating Expenses        |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | 3209                                                                                                                                                                   | Authorized Transfers—Out             |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | 3210                                                                                                                                                                   | Anticipated Income Refunds           |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | 3211                                                                                                                                                                   | Anticipated Income Refunds—Clearance |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | 3215                                                                                                                                                                   | Appropriations—Other                 |                                       |  |             |                                 |       |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                                                                    | <b>Form Code</b>                     | <b>FORM TITLE</b>                     |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |
|                                              | <input checked="" type="checkbox"/>                                                                                                                                    | 431                                  | Expenditure Control Ledger            |  |             | Author                          | Enc   | Ded  | Exp | Bal             | 1858               |
|                                              | <input checked="" type="checkbox"/>                                                                                                                                    | 432                                  | Income Control Ledger                 |  |             | Est                             | Rec   | Coll | Bal |                 |                    |
|                                              | <input checked="" type="checkbox"/>                                                                                                                                    | 433                                  | Income Clearance Control Ledger       |  |             | Coll                            | Trans | Ref  | Bal |                 |                    |
|                                              | <input checked="" type="checkbox"/>                                                                                                                                    |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/>                                                                                                                                    |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/>                                                                                                                                    |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/>                                                                                                                                    |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/>                                                                                                                                    |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/>                                                                                                                                    |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
| <b>Detail</b>                                | <b>Form Code</b>                                                                                                                                                       | <b>FORM TITLE</b>                    |                                       |  |             |                                 |       |      |     | <b>Affect</b>   |                    |
|                                              |                                                                                                                                                                        |                                      |                                       |  |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |
|                                              |                                                                                                                                                                        |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
|                                              |                                                                                                                                                                        |                                      |                                       |  |             |                                 |       |      |     |                 |                    |
| <b>NOTES</b>                                 | The specific budgetary control account to be credited depends on the purpose of the appropriation to be recorded. See the description of control accounts for details. |                                      |                                       |  |             |                                 |       |      |     |                 |                    |

TRANSACTION

DESCRIPTION

|                                              |     |                                                                        |                  |                                      |             |                                 |       |      |     |                    |                 |
|----------------------------------------------|-----|------------------------------------------------------------------------|------------------|--------------------------------------|-------------|---------------------------------|-------|------|-----|--------------------|-----------------|
| <b>TITLE</b>                                 |     | <b>Expenditure Budget Authorizations — Allotments</b>                  |                  |                                      |             |                                 |       |      |     |                    |                 |
| <b>DETAILS</b>                               |     | Amounts appropriated for expenditure are allotted by executive action. |                  |                                      |             |                                 |       |      |     |                    |                 |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                      |                  |                                      |             |                                 |       |      |     |                    |                 |
| <b>Source Form</b>                           | 213 | Executive Expenditure Allotment                                        |                  |                                      |             |                                 |       |      |     |                    |                 |
| <b>Register</b>                              | 411 | Budget Authorization Register                                          |                  |                                      |             |                                 |       |      |     |                    |                 |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                   |                  |                                      |             |                                 |       |      |     |                    |                 |
| <b>Debits</b>                                |     | <b>Credits</b>                                                         |                  |                                      |             |                                 |       |      |     |                    |                 |
| 3201                                         |     | 3201                                                                   |                  | Support Appropriations               |             |                                 |       |      |     |                    |                 |
| 3202                                         |     | 3202                                                                   |                  | Capital Outlay Appropriations        |             |                                 |       |      |     |                    |                 |
| 3203                                         |     | 3203                                                                   |                  | State Aid and Benefit Appropriations |             |                                 |       |      |     |                    |                 |
| 3204                                         |     | 3204                                                                   |                  | Local Assistance Appropriations      |             |                                 |       |      |     |                    |                 |
| 3205                                         |     | 3205                                                                   |                  | Authorized State Grants              |             |                                 |       |      |     |                    |                 |
| 3206                                         |     | 3206                                                                   |                  | Anticipated Federal Grant Transfers  |             |                                 |       |      |     |                    |                 |
| 3207                                         |     | 3207                                                                   |                  | Authorized Fiduciary Disbursements   |             |                                 |       |      |     |                    |                 |
| 3208                                         |     | 3208                                                                   |                  | Authorized Operating Expenses        |             |                                 |       |      |     |                    |                 |
| 3209                                         |     | 3209                                                                   |                  | Authorized Transfers—Out             |             |                                 |       |      |     |                    |                 |
| 3210                                         |     | 3210                                                                   |                  | Anticipated Income Refunds           |             |                                 |       |      |     |                    |                 |
| 3211                                         |     | 3211                                                                   |                  | Anticipated Income Refunds—Clearance |             |                                 |       |      |     |                    |                 |
| 3215                                         |     | 3215                                                                   |                  | Appropriations—Other                 |             |                                 |       |      |     |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                    | <b>Form Code</b> | <b>FORM TITLE</b>                    | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |                 |
|                                              |     |                                                                        | X 431            | Expenditure Control Ledger           | a           | —                               |       |      |     | —                  | 1959            |
|                                              |     |                                                                        |                  |                                      | b           | +                               |       |      |     | —                  | 1858            |
|                                              |     |                                                                        | 432              | Income Control Ledger                |             | Est                             | Rec   | Coll | Bal |                    |                 |
|                                              |     |                                                                        |                  |                                      |             |                                 |       |      |     |                    |                 |
|                                              |     |                                                                        | 433              | Income Clearance Control Ledger      |             | Coll                            | Trans | Ref  | Bal |                    |                 |
|                                              |     |                                                                        |                  |                                      |             |                                 |       |      |     |                    |                 |
| <b>Detail</b>                                |     |                                                                        | <b>Form Code</b> | <b>FORM TITLE</b>                    |             |                                 |       |      |     | <b>Affect</b>      |                 |
|                                              |     |                                                                        |                  |                                      |             |                                 |       |      |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |     |                                                                        |                  |                                      |             |                                 |       |      |     |                    |                 |
| <b>NOTES</b>                                 |     | (a) Amount being allotted<br>(b) Amount allotted.                      |                  |                                      |             |                                 |       |      |     |                    |                 |

TRANSACTION

DESCRIPTION

TITLE

## Expenditure Budget Authorizations — Allocations

DETAILS

Appropriated or allotted expenditures are allocated by an agency.

Form Code

FORM TITLE

Source Form

214

Agency Expenditure Allocations

Register

411

Budget Authorization Register

Code

Debits

Credits

## GENERAL CONTROL ACCOUNT TITLE

General Ledger Control Account

3201

3201

Support Appropriations

3202

3202

Capital Outlay Appropriations

3203

3203

State Aid and Benefit Appropriations

3204

3204

Local Assistance Appropriations

3205

3205

Authorized State Grants

3206

3206

Anticipated Federal Grant Transfers

3207

3207

Authorized Fiduciary Disbursements

3208

3208

Authorized Operating Expenses

3209

3209

Authorized Transfers—Out

3210

3210

Anticipated Income Refunds

3211

3211

Anticipated Income Refunds—Clearance

3215

3215

Appropriations—Other

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

## BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

a

—

Enc

Ded

Exp

Bal

—

1959

b

+

Enc

Ded

Exp

Bal

—

1858

Est

Rec

Coll

Bal

432

Income Control Ledger

433

Income Clearance Control Ledger

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION

DESCRIPTION

| TITLE                                                                                                                                                                                                                                                                |                                     | Income Budget Authorizations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                               |       |                          |       |      |     |          |             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------|--------------------------|-------|------|-----|----------|-------------|
| DETAILS                                                                                                                                                                                                                                                              |                                     | Monies, to be collected by specified accounting entities for the purpose of financing the expenditure portion of the State's operational plan are recorded.                                                                                                                                                                                                                                                                                                                                                                                                      |                               |       |                          |       |      |     |          |             |
| Form Code                                                                                                                                                                                                                                                            |                                     | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |       |                          |       |      |     |          |             |
| Source Form                                                                                                                                                                                                                                                          | 221                                 | Income Estimate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
| Register                                                                                                                                                                                                                                                             | 411                                 | Budget Authorization Register                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |       |                          |       |      |     |          |             |
| General Ledger Control Account                                                                                                                                                                                                                                       | Code                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | GENERAL CONTROL ACCOUNT TITLE |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | Debits                              | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3101                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3102                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3103                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3104                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3105                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3106                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3107                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3108                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3109                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3110                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3111                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3112                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 3113                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
| 3114                                                                                                                                                                                                                                                                 |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
| 3117                                                                                                                                                                                                                                                                 |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
| 3118                                                                                                                                                                                                                                                                 |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | 4101                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      |                                     | Estimated Revenue<br>Estimated Operating Income<br>Estimated Federal Grant and Cost Sharing Income<br>Estimated Private Grant Income<br>Estimated Interest Income<br>Estimated Investment Earnings<br>Estimated Fiduciary Income<br>Estimated Pro-Rata Income<br>Estimated Bond Proceeds<br>Asset Sale Proceeds<br>Revenue Appropriations<br>Estimated Income Collections Clearing—State<br>Estimated Income Collections Clearing—Other<br>Estimated Reimbursements<br>Estimated Excess Sinking Fund Transfers<br>Estimated Income—Other<br>Fund Balance—General |                               |       |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control                                                                                                                                                                                                                                | <input checked="" type="checkbox"/> | Form Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | FORM TITLE                    | Notes | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                                                                                                                                                                                                                                                      |                                     | 431                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Expenditure Control Ledger    |       | Author                   | Enc   | Ded  | Exp | Bel      |             |
|                                                                                                                                                                                                                                                                      |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      | X                                   | 432                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Income Control Ledger         |       | Est                      | Rec   | Coll | Bal |          |             |
|                                                                                                                                                                                                                                                                      |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       | +                        |       |      | +   |          | 1848        |
|                                                                                                                                                                                                                                                                      |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       | Coll                     | Trans | Ref  | Bel |          |             |
|                                                                                                                                                                                                                                                                      |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
|                                                                                                                                                                                                                                                                      |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
| Detail                                                                                                                                                                                                                                                               |                                     | Form Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | FORM TITLE                    |       |                          |       |      |     | Affect   |             |
|                                                                                                                                                                                                                                                                      |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     | Increase | Decrease    |
|                                                                                                                                                                                                                                                                      |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |
| <b>NOTES</b><br>The specific budgetary control account or accounts combined with the credit entry to Fund Balance depends on the nature of the income budget estimate being recorded. See Description of Control Accounts for details regarding identified accounts. |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |       |                          |       |      |     |          |             |

|                                              |                                                                                | TRANSACTION ▲                               |                                                 | DESCRIPTION |                          |       |      |     |          |             |
|----------------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------|-------------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | <b>Income Budget Authorizations—Allocations</b>                                |                                             |                                                 |             |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | Income budget estimates are developed in greater detail by agency allocations. |                                             |                                                 |             |                          |       |      |     |          |             |
|                                              | Form Code                                                                      | FORM TITLE                                  |                                                 |             |                          |       |      |     |          |             |
| <b>Source Form</b>                           | 222                                                                            | Agency Income Allocations                   |                                                 |             |                          |       |      |     |          |             |
| <b>Register</b>                              | 411                                                                            | Budget Authorization Register               |                                                 |             |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                    |                                             | <b>GENERAL CONTROL ACCOUNT TITLE</b>            |             |                          |       |      |     |          |             |
|                                              | <b>Debits</b>                                                                  | <b>Credits</b>                              |                                                 |             |                          |       |      |     |          |             |
|                                              | 3101                                                                           | 3101                                        | Estimated Revenue                               |             |                          |       |      |     |          |             |
|                                              | 3102                                                                           | 3102                                        | Estimated Operating Income                      |             |                          |       |      |     |          |             |
|                                              | 3103                                                                           | 3103                                        | Estimated Federal Grant and Cost Sharing Income |             |                          |       |      |     |          |             |
|                                              | 3104                                                                           | 3104                                        | Estimated Private Grant Income                  |             |                          |       |      |     |          |             |
|                                              | 3105                                                                           | 3105                                        | Estimated Interest Income                       |             |                          |       |      |     |          |             |
|                                              | 3106                                                                           | 3106                                        | Estimated Investment Earnings                   |             |                          |       |      |     |          |             |
|                                              | 3107                                                                           | 3107                                        | Estimated Fiduciary Income                      |             |                          |       |      |     |          |             |
|                                              | 3108                                                                           | 3108                                        | Estimated Pro-Rata Income                       |             |                          |       |      |     |          |             |
|                                              | 3109                                                                           | 3109                                        | Estimated Bond Proceeds                         |             |                          |       |      |     |          |             |
|                                              | 3110                                                                           | 3110                                        | Asset Sale Proceeds                             |             |                          |       |      |     |          |             |
|                                              | 3111                                                                           | 3111                                        | Revenue Appropriations                          |             |                          |       |      |     |          |             |
| 3112                                         | 3112                                                                           | Estimated Income Collections Clearing—State |                                                 |             |                          |       |      |     |          |             |
| 3113                                         | 3113                                                                           | Estimated Income Collections Clearing—Other |                                                 |             |                          |       |      |     |          |             |
| 3114                                         | 3114                                                                           | Estimated Reimbursements                    |                                                 |             |                          |       |      |     |          |             |
| 3117                                         | 3117                                                                           | Estimated Excess Sinking Fund Transfers     |                                                 |             |                          |       |      |     |          |             |
| 3118                                         | 3118                                                                           | Estimated Income—Other                      |                                                 |             |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                            | Form Code                                   | FORM TITLE                                      | Note        | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              |                                                                                | 431                                         | Expenditure Control Ledger                      |             | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                              |                                                                                |                                             |                                                 |             |                          |       |      |     |          |             |
|                                              | X                                                                              | 432                                         | Income Control Ledger                           |             | Est                      | Rec   | Coll | Bal |          |             |
|                                              |                                                                                | a                                           | —                                               |             |                          |       | —    |     | 1949     |             |
|                                              |                                                                                | b                                           | +                                               |             |                          |       | +    |     | 1848     |             |
|                                              |                                                                                |                                             |                                                 |             | Coll                     | Trans | Ref  | Bal |          |             |
|                                              |                                                                                |                                             |                                                 |             |                          |       |      |     |          |             |
|                                              |                                                                                |                                             |                                                 |             |                          |       |      |     |          |             |
|                                              |                                                                                |                                             |                                                 |             |                          |       |      |     |          |             |
| <b>Detail</b>                                |                                                                                | Form Code                                   | FORM TITLE                                      |             |                          |       |      |     | Affect   |             |
|                                              |                                                                                |                                             |                                                 |             |                          |       |      |     | Increase | Decrease    |
|                                              |                                                                                |                                             |                                                 |             |                          |       |      |     |          |             |
| <b>NOTES</b>                                 | (a) Amount to be allocated<br>(b) Amount allocated                             |                                             |                                                 |             |                          |       |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                          |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
|----------------------------------------------|-----|----------------------------------------------------------|------------------|--------------------------------------|--|--|-------------|---------------------------------|-------|------|-----|--------------------|-----------------|
| <b>TITLE</b>                                 |     | <b>Sinking Fund: Current Income Requirements</b>         |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
| <b>DETAILS</b>                               |     | The income needs of a sinking fund account are recorded. |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                        |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
| <b>Source Form</b>                           | 221 | Income Estimate                                          |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
| <b>Register</b>                              | 411 | Budget Authorization Register                            |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                     |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
| <b>Debits</b>                                |     | <b>Credits</b>                                           |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
| 3115                                         |     | 4101                                                     |                  | Estimated Sinking Fund Revenue       |  |  |             |                                 |       |      |     |                    |                 |
| 3116                                         |     |                                                          |                  | Estimated Sinking Fund Contributions |  |  |             |                                 |       |      |     |                    |                 |
|                                              |     |                                                          |                  | Fund Balance—General                 |  |  |             |                                 |       |      |     |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                      | <b>Form Code</b> | <b>FORM TITLE</b>                    |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |                 |
|                                              |     |                                                          | 431              | Expenditure Control Ledger           |  |  |             | Author                          | Enc   | Ded  | Exp | Bal                |                 |
|                                              |     |                                                          |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
|                                              |     | X                                                        | 432              | Income Control Ledger                |  |  |             | Est                             | Rac   | Coll | Bal |                    |                 |
|                                              |     |                                                          |                  |                                      |  |  |             | +                               |       |      | +   |                    | 1848            |
|                                              |     |                                                          |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
|                                              |     |                                                          | 433              | Income Clearance Control Ledger      |  |  |             | Coll                            | Trans | Ref  | Bal |                    |                 |
|                                              |     |                                                          |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
| <b>Detail</b>                                |     |                                                          | <b>Form Code</b> | <b>FORM TITLE</b>                    |  |  |             |                                 |       |      |     | <b>Affect</b>      |                 |
|                                              |     |                                                          |                  |                                      |  |  |             |                                 |       |      |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |     |                                                          |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |
| <b>NOTES</b>                                 |     |                                                          |                  |                                      |  |  |             |                                 |       |      |     |                    |                 |



TRANSACTION

DESCRIPTION

TITLE

**Sinking Fund: Current Disbursement Requirements**

DETAILS

The amount of bond principal and interest payments to be made from a Sinking Fund account is recorded.

Form Code

FORM TITLE

Source Form

211

Legislative Expenditure Appropriation

212

-and/or-  
Executive Expenditure Appropriation

Register

411

Budget Authorization Register

Code

GENERAL CONTROL ACCOUNT TITLE

Debits

Credits

4101

3212

3213

3214

Fund Balance—General  
Authorized Bond Retirement Disbursements  
Authorized Bond Interest Expense  
Authorized Fiscal Agent Fees

General Ledger Control Account

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

+

+

1858

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect  
Increase Decrease

NOTES

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                      |                  |                                                               |  |  |  |             |                                 |              |             |                 |                    |      |
|----------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------|--|--|--|-------------|---------------------------------|--------------|-------------|-----------------|--------------------|------|
| <b>TITLE</b>                                 |  | <b>Anticipated Expenditure Allocations</b>                                                                                           |                  |                                                               |  |  |  |             |                                 |              |             |                 |                    |      |
| <b>DETAILS</b>                               |  | The estimated amount to be allocated by enterprise-type accounting entities from asset accounts to expenditure accounts is recorded. |                  |                                                               |  |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  | <b>Form Code</b>                                                                                                                     |                  | <b>FORM TITLE</b>                                             |  |  |  |             |                                 |              |             |                 |                    |      |
| <b>Source Form</b>                           |  | 391                                                                                                                                  |                  | Journal Voucher                                               |  |  |  |             |                                 |              |             |                 |                    |      |
| <b>Register</b>                              |  | 419                                                                                                                                  |                  | General Register                                              |  |  |  |             |                                 |              |             |                 |                    |      |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                          |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                          |  |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  | <b>Debits</b>                                                                                                                        | <b>Credits</b>   |                                                               |  |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  | 4101                                                                                                                                 | 3216             | Fund Balance – General<br>Anticipated Expenditure Allocations |  |  |  |             |                                 |              |             |                 |                    |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                  | <b>Form Code</b> | <b>FORM TITLE</b>                                             |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |                 | <b>Trans Codes</b> |      |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                  | 431              | <b>Expenditure Control Ledger</b>                             |  |  |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b>      | <b>Bal</b>         |      |
|                                              |  |                                                                                                                                      |                  |                                                               |  |  |  |             | +                               |              |             |                 | +                  | 1858 |
|                                              |  |                                                                                                                                      |                  |                                                               |  |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  |                                                                                                                                      |                  |                                                               |  |  |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b>      |                    |      |
|                                              |  |                                                                                                                                      | 432              | <b>Income Control Ledger</b>                                  |  |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  |                                                                                                                                      |                  |                                                               |  |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  |                                                                                                                                      |                  |                                                               |  |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  |                                                                                                                                      |                  |                                                               |  |  |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b>      |                    |      |
|                                              |  |                                                                                                                                      | 433              | <b>Income Clearance Control Ledger</b>                        |  |  |  |             |                                 |              |             |                 |                    |      |
| <b>Detail</b>                                |  |                                                                                                                                      | <b>Form Code</b> | <b>FORM TITLE</b>                                             |  |  |  |             |                                 |              |             | <b>Affect</b>   |                    |      |
|                                              |  |                                                                                                                                      |                  |                                                               |  |  |  |             |                                 |              |             | <b>Increase</b> | <b>Decrease</b>    |      |
|                                              |  |                                                                                                                                      |                  |                                                               |  |  |  |             |                                 |              |             |                 |                    |      |
| <b>NOTES</b>                                 |  |                                                                                                                                      |                  |                                                               |  |  |  |             |                                 |              |             |                 |                    |      |

|                                |     | TRANSACTION ▲                                                            |                                 | DESCRIPTION |        |                          |      |     |                   |
|--------------------------------|-----|--------------------------------------------------------------------------|---------------------------------|-------------|--------|--------------------------|------|-----|-------------------|
| TITLE                          |     | Requisitions are Issued                                                  |                                 |             |        |                          |      |     |                   |
| DETAILS                        |     | Requisitions, requesting the issuance of a Purchase Order, are recorded. |                                 |             |        |                          |      |     |                   |
| Form Code                      |     | FORM TITLE                                                               |                                 |             |        |                          |      |     |                   |
| Source Form                    | 311 | Requisition                                                              |                                 |             |        |                          |      |     |                   |
| Register                       | 412 | Encumbrance Register                                                     |                                 |             |        |                          |      |     |                   |
| Code                           |     | GENERAL CONTROL ACCOUNT TITLE                                            |                                 |             |        |                          |      |     |                   |
| Debits                         |     | Credits                                                                  |                                 |             |        |                          |      |     |                   |
| 1803                           |     | Encumbrances                                                             |                                 |             |        |                          |      |     |                   |
| 2403                           |     | Reserve for Encumbrances                                                 |                                 |             |        |                          |      |     |                   |
| General Ledger Control Account |     |                                                                          |                                 |             |        |                          |      |     |                   |
| ✓                              |     | Form Code                                                                | FORM TITLE                      |             | Note   | BALANCE COLUMNS AFFECTED |      |     | Trans Codes       |
| X                              |     | 431                                                                      | Expenditure Control Ledger      |             | Author | Enc                      | Ded  | Exp | Bal               |
|                                |     |                                                                          |                                 |             |        | +                        |      |     | —                 |
|                                |     |                                                                          |                                 |             |        |                          |      |     | 2859              |
|                                |     | 432                                                                      | Income Control Ledger           |             | Est    | Rec                      | Coll | Bal |                   |
|                                |     |                                                                          |                                 |             |        |                          |      |     |                   |
|                                |     | 433                                                                      | Income Clearance Control Ledger |             | Coll   | Trans                    | Ref  | Bal |                   |
|                                |     |                                                                          |                                 |             |        |                          |      |     |                   |
| Detail                         |     | Form Code                                                                | FORM TITLE                      |             |        |                          |      |     | Affect            |
|                                |     | 444                                                                      | Encumbrance Ledger              |             |        |                          |      |     | Increase Decrease |
|                                |     |                                                                          |                                 |             |        |                          |      |     | X                 |
|                                |     |                                                                          |                                 |             |        |                          |      |     |                   |
| NOTES                          |     |                                                                          |                                 |             |        |                          |      |     |                   |

|                                       |                                                                                                                                                                                                                              | TRANSACTION ▲      |                                 | DESCRIPTION |      |                          |       |      |          |             |      |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------|-------------|------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Purchase Orders are Issued                                                                                                                                                                                                   |                    |                                 |             |      |                          |       |      |          |             |      |
|                                       | Purchase Orders, responding to requests made on requisitions, are recorded.                                                                                                                                                  |                    |                                 |             |      |                          |       |      |          |             |      |
| DETAILS                               | Form Code                                                                                                                                                                                                                    |                    | FORM TITLE                      |             |      |                          |       |      |          |             |      |
|                                       | 314                                                                                                                                                                                                                          |                    | Purchase Order                  |             |      |                          |       |      |          |             |      |
| Source Form                           | 412                                                                                                                                                                                                                          |                    | Encumbrance Register            |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                                                                                              |                    |                                 |             |      |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                                                                                                                                                                         |                    | GENERAL CONTROL ACCOUNT TITLE   |             |      |                          |       |      |          |             |      |
|                                       | Debits                                                                                                                                                                                                                       | Credits            |                                 |             |      |                          |       |      |          |             |      |
|                                       | 2403                                                                                                                                                                                                                         | 1803               | Reserve for Encumbrances } a    |             |      |                          |       |      |          |             |      |
|                                       | 1803                                                                                                                                                                                                                         | 2403               | Encumbrances } b                |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                                                                                              |                    | Encumbrances } b                |             |      |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                                                                                            | Form Code          | FORM TITLE                      |             | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       | X                                                                                                                                                                                                                            | 431                | Expenditure Control Ledger      |             | a    | Author                   | Enc   | Ded  | Exp      | Bal         | 2958 |
|                                       |                                                                                                                                                                                                                              |                    |                                 |             | b    |                          | +     |      |          | -           | 2859 |
|                                       |                                                                                                                                                                                                                              | 432                | Income Control Ledger           |             |      | Est                      | Rec   | Coll | Bal      |             |      |
|                                       |                                                                                                                                                                                                                              |                    |                                 |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                                                                                              | 433                | Income Clearance Control Ledger |             |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                                                                                                                                                                              |                    |                                 |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                                                                                              |                    |                                 |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                                                                                              |                    |                                 |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                                                                                              |                    |                                 |             |      |                          |       |      |          |             |      |
| Detail                                | Form Code                                                                                                                                                                                                                    | FORM TITLE         |                                 |             |      |                          |       |      | Affect   |             |      |
|                                       | 444                                                                                                                                                                                                                          | Encumbrance Ledger |                                 |             |      |                          |       |      | Increase | Decrease    |      |
|                                       |                                                                                                                                                                                                                              |                    |                                 |             |      |                          |       |      | (b) +    | (a) -       |      |
|                                       |                                                                                                                                                                                                                              |                    |                                 |             |      |                          |       |      |          |             |      |
| NOTES                                 | (a) Amount previously encumbered by the applicable requisition which is being reduced through issuance of the purchase order. The requisition form number the requisition document number must be identified with the entry. |                    |                                 |             |      |                          |       |      |          |             |      |
|                                       | (b) Amount of the purchase order.                                                                                                                                                                                            |                    |                                 |             |      |                          |       |      |          |             |      |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |               |          |                    |
|----------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------|--|--|-------------|---------------------------------|-------|------|---------------|----------|--------------------|
| <b>TITLE</b>                                 |  | <b>Agency Purchase Orders are Issued</b>                                                                                 |                  |                                          |  |  |             |                                 |       |      |               |          |                    |
| <b>DETAILS</b>                               |  | Agency Purchase Orders, documenting an official order for the purchase of supplies, materials or services, are recorded. |                  |                                          |  |  |             |                                 |       |      |               |          |                    |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                        |                  |                                          |  |  |             |                                 |       |      |               |          |                    |
| <b>Source Form</b>                           |  | 313                                                                                                                      |                  | Agency Purchase Orders                   |  |  |             |                                 |       |      |               |          |                    |
| <b>Register</b>                              |  | 412                                                                                                                      |                  | Encumbrance Register                     |  |  |             |                                 |       |      |               |          |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                              |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>     |  |  |             |                                 |       |      |               |          |                    |
|                                              |  | <b>Debits</b>                                                                                                            | <b>Credits</b>   |                                          |  |  |             |                                 |       |      |               |          |                    |
|                                              |  | 1803                                                                                                                     | 2403             | Encumbrances<br>Reserve for Encumbrances |  |  |             |                                 |       |      |               |          |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                      | <b>Form Code</b> | <b>FORM TITLE</b>                        |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |               |          | <b>Trans Codes</b> |
|                                              |  | <input checked="" type="checkbox"/>                                                                                      | 431              | Expenditure Control Ledger               |  |  |             | Author                          | Enc   | Ded  | Exp           | Bal      | 2859               |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 | +     |      |               | -        |                    |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |               |          |                    |
|                                              |  |                                                                                                                          | 432              | Income Control Ledger                    |  |  |             | Est                             | Rec   | Coll | Bel           |          |                    |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |               |          |                    |
|                                              |  |                                                                                                                          | 433              | Income Clearance Control Ledger          |  |  |             | Coll                            | Trens | Ref  | Bel           |          |                    |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |               |          |                    |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |               |          |                    |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |               |          |                    |
| <b>Detail</b>                                |  | <input checked="" type="checkbox"/>                                                                                      | <b>Form Code</b> | <b>FORM TITLE</b>                        |  |  |             |                                 |       |      | <b>Affect</b> |          |                    |
|                                              |  | <input checked="" type="checkbox"/>                                                                                      | 444              | Encumbrance Ledger                       |  |  |             |                                 |       |      | Increase      | Decrease |                    |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      | X             |          |                    |
| <b>NOTES</b>                                 |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |               |          |                    |

TRANSACTION ▲

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|                                       |                                                                                                                       |           |                                          |  |  |  |      |                          |       |      |          |             |      |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------|--|--|--|------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Encumbrance Estimates are Issued                                                                                      |           |                                          |  |  |  |      |                          |       |      |          |             |      |
| DETAILS                               | Encumbrance Estimates, setting aside portions of appropriated funds to cover anticipated disbursements, are recorded. |           |                                          |  |  |  |      |                          |       |      |          |             |      |
|                                       | Form Code                                                                                                             |           | FORM TITLE                               |  |  |  |      |                          |       |      |          |             |      |
| Source Form                           | 312                                                                                                                   |           | Encumbrance Estimate                     |  |  |  |      |                          |       |      |          |             |      |
| Register                              | 412                                                                                                                   |           | Encumbrance Register                     |  |  |  |      |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                                                                  |           | GENERAL CONTROL ACCOUNT TITLE            |  |  |  |      |                          |       |      |          |             |      |
|                                       | Debits                                                                                                                | Credits   |                                          |  |  |  |      |                          |       |      |          |             |      |
|                                       | 1803                                                                                                                  | 2403      | Encumbrances<br>Reserve for Encumbrances |  |  |  |      |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                     | Form Code | FORM TITLE                               |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       | X                                                                                                                     | 431       | Expenditure Control Ledger               |  |  |  |      | Author                   | Enc   | Ded  | Exp      | Bal         | 2859 |
|                                       |                                                                                                                       | 432       | Income Control Ledger                    |  |  |  |      | Est                      | Rec   | Coll | Bal      |             |      |
|                                       |                                                                                                                       | 433       | Income Clearance Control Ledger          |  |  |  |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                                                                       |           |                                          |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                                                       |           |                                          |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                                                       |           |                                          |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                                                       |           |                                          |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                                                       |           |                                          |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                                                       |           |                                          |  |  |  |      |                          |       |      |          |             |      |
| Detail                                |                                                                                                                       | Form Code | FORM TITLE                               |  |  |  |      |                          |       |      | Affect   |             |      |
|                                       |                                                                                                                       | 444       | Encumbrance Ledger                       |  |  |  |      |                          |       |      | Increase | Decrease    |      |
|                                       |                                                                                                                       |           |                                          |  |  |  |      |                          |       |      | X        |             |      |
| NOTES                                 |                                                                                                                       |           |                                          |  |  |  |      |                          |       |      |          |             |      |

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|                                       |     |                                                         |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |
|---------------------------------------|-----|---------------------------------------------------------|----------------------------------------|------------------------------------------|--|--|-------------|---------------------------------|--------------|-------------|------------|--------------------|-----------------|
| <b>TITLE</b>                          |     | <b>Encumbrance Adjustment – Increase</b>                |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |
| <b>DETAILS</b>                        |     | Encumbrances, previously recorded, are adjusted upward. |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |
| <b>Form Code</b>                      |     | <b>FORM TITLE</b>                                       |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |
| <b>Source Form</b>                    | 315 | Encumbrance Adjustment                                  |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |
| <b>Register</b>                       | 412 | Encumbrance Register                                    |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |
| <b>Code</b>                           |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                    |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |
| <b>Debits</b>                         |     | <b>Credits</b>                                          |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |
| 1803                                  |     | 2403                                                    |                                        | Encumbrances<br>Reserve for Encumbrances |  |  |             |                                 |              |             |            |                    |                 |
| <b>General Ledger Control Account</b> |     |                                                         |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |
| <input checked="" type="checkbox"/>   |     | <b>Form Code</b>                                        | <b>FORM TITLE</b>                      |                                          |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            | <b>Trans Codes</b> |                 |
| <input checked="" type="checkbox"/>   |     | 431                                                     | <b>Expenditure Control Ledger</b>      |                                          |  |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bel</b>         | 2859            |
| <input checked="" type="checkbox"/>   |     | 432                                                     | <b>Income Control Ledger</b>           |                                          |  |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bel</b> |                    |                 |
| <input checked="" type="checkbox"/>   |     | 433                                                     | <b>Income Clearance Control Ledger</b> |                                          |  |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bel</b> |                    |                 |
| <b>Detail</b>                         |     | <b>Form Code</b>                                        | <b>FORM TITLE</b>                      |                                          |  |  |             |                                 |              |             |            | <b>Affect</b>      |                 |
| <input checked="" type="checkbox"/>   |     | 444                                                     | <b>Encumbrance Ledger</b>              |                                          |  |  |             |                                 |              |             |            | <b>Increase</b>    | <b>Decrease</b> |
| <input checked="" type="checkbox"/>   |     |                                                         |                                        |                                          |  |  |             |                                 |              |             |            | X                  |                 |
| <b>NOTES</b>                          |     |                                                         |                                        |                                          |  |  |             |                                 |              |             |            |                    |                 |

|                                       |                                                           | TRANSACTION ▲ |                                          | DESCRIPTION |      |                          |       |             |          |     |  |
|---------------------------------------|-----------------------------------------------------------|---------------|------------------------------------------|-------------|------|--------------------------|-------|-------------|----------|-----|--|
| TITLE                                 | Encumbrance Adjustment – Decrease                         |               |                                          |             |      |                          |       |             |          |     |  |
|                                       | Encumbrances, previously recorded, are adjusted downward. |               |                                          |             |      |                          |       |             |          |     |  |
| DETAILS                               | Form Code                                                 |               | FORM TITLE                               |             |      |                          |       |             |          |     |  |
|                                       | 315                                                       |               | Encumbrance Adjustment                   |             |      |                          |       |             |          |     |  |
| Source Form                           | 412                                                       |               | Encumbrance Register                     |             |      |                          |       |             |          |     |  |
|                                       |                                                           |               |                                          |             |      |                          |       |             |          |     |  |
| Register                              |                                                           |               |                                          |             |      |                          |       |             |          |     |  |
|                                       |                                                           |               |                                          |             |      |                          |       |             |          |     |  |
| General Ledger Control Account        | Code                                                      |               | GENERAL CONTROL ACCOUNT TITLE            |             |      |                          |       |             |          |     |  |
|                                       | Debits                                                    | Credits       |                                          |             |      |                          |       |             |          |     |  |
|                                       | 2403                                                      | 1803          | Reserve for Encumbrances<br>Encumbrances |             |      |                          |       |             |          |     |  |
|                                       |                                                           |               |                                          |             |      |                          |       |             |          |     |  |
| Subsidiary Ledger Transaction Control | ✓                                                         | Form Code     | FORM TITLE                               |             | Note | BALANCE COLUMNS AFFECTED |       | Trans Codes |          |     |  |
|                                       | X                                                         | 431           | Expenditure Control Ledger               |             |      | Author                   | Enc   | Ded         | Exp      | Bal |  |
|                                       |                                                           | 432           | Income Control Ledger                    |             |      | Est                      | Rec   | Coll        | Bal      |     |  |
|                                       |                                                           | 433           | Income Clearance Control Ledger          |             |      | Coll                     | Trans | Ref         | Bal      |     |  |
| Detail                                |                                                           | Form Code     | FORM TITLE                               |             |      |                          |       | Affect      |          |     |  |
|                                       |                                                           | 444           | Encumbrance Ledger                       |             |      |                          |       | Increase    | Decrease | X   |  |
| NOTES                                 |                                                           |               |                                          |             |      |                          |       |             |          |     |  |
|                                       |                                                           |               |                                          |             |      |                          |       |             |          |     |  |



TRANSACTION

DESCRIPTION

|                                              |     |                                                                                                     |                  |                                        |             |                                 |              |             |            |            |                                 |
|----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------|------------------|----------------------------------------|-------------|---------------------------------|--------------|-------------|------------|------------|---------------------------------|
| <b>TITLE</b>                                 |     | <b>Accounts Payable</b>                                                                             |                  |                                        |             |                                 |              |             |            |            |                                 |
| <b>DETAILS</b>                               |     | Amounts not already encumbered or accrued as required to accurately match income with expenditures. |                  |                                        |             |                                 |              |             |            |            |                                 |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                   |                  |                                        |             |                                 |              |             |            |            |                                 |
| <b>Source Form</b>                           | 391 | Journal Voucher                                                                                     |                  |                                        |             |                                 |              |             |            |            |                                 |
| <b>Register</b>                              | 419 | General Register                                                                                    |                  |                                        |             |                                 |              |             |            |            |                                 |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                |                  |                                        |             |                                 |              |             |            |            |                                 |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                      |                  |                                        |             |                                 |              |             |            |            |                                 |
| 5207                                         |     |                                                                                                     |                  | Fiduciary Disbursements (a)            |             |                                 |              |             |            |            |                                 |
| 5208                                         |     |                                                                                                     |                  | Operating Expenses (a)                 |             |                                 |              |             |            |            |                                 |
|                                              |     | 2101                                                                                                |                  | Accounts Payable                       |             |                                 |              |             |            |            |                                 |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                                 | <b>Form Code</b> | <b>FORM TITLE</b>                      | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            |            | <b>Trans Codes</b>              |
|                                              |     | <input checked="" type="checkbox"/>                                                                 | 431              | <b>Expenditure Control Ledger</b>      | a           | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bel</b> | 4859                            |
|                                              |     |                                                                                                     | 432              | <b>Income Control Ledger</b>           |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bel</b> |            |                                 |
|                                              |     |                                                                                                     | 433              | <b>Income Clearance Control Ledger</b> |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bel</b> |            |                                 |
| <b>Detail</b>                                |     |                                                                                                     | <b>Form Code</b> | <b>FORM TITLE</b>                      |             |                                 |              |             |            |            | <b>Affect</b>                   |
|                                              |     |                                                                                                     | 443              | <b>Accounts Payable Ledger</b>         |             |                                 |              |             |            |            | <b>Increase</b> <b>Decrease</b> |
|                                              |     |                                                                                                     |                  |                                        |             |                                 |              |             |            |            |                                 |
| <b>NOTES</b>                                 |     | (a) Entries to other disbursement accounts require the approval of the Central Accounting Division. |                  |                                        |             |                                 |              |             |            |            |                                 |

TRANSACTION

DESCRIPTION

|                                                             |           |                                                                                                                                                              |                                                                      |  |  |  |      |                          |       |      |     |          |             |
|-------------------------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                                       |           | Income Receivables: Non-Enterprise                                                                                                                           |                                                                      |  |  |  |      |                          |       |      |     |          |             |
| DETAILS                                                     |           | To record invoices billing amounts owing to the State wherein the asset's offset is properly accounted as income and the recording entity is non-enterprise. |                                                                      |  |  |  |      |                          |       |      |     |          |             |
| Form Code                                                   |           | FORM TITLE                                                                                                                                                   |                                                                      |  |  |  |      |                          |       |      |     |          |             |
| Source Form                                                 | 371       | Accounts Receivable Billing Summary <sup>(a)</sup>                                                                                                           |                                                                      |  |  |  |      |                          |       |      |     |          |             |
|                                                             | 372       | -or-<br>Inter-Agency Invoice <sup>(b)</sup>                                                                                                                  |                                                                      |  |  |  |      |                          |       |      |     |          |             |
| Registrar                                                   | 414       | Receivables Register                                                                                                                                         |                                                                      |  |  |  |      |                          |       |      |     |          |             |
| General Ledger Control Account                              | Code      |                                                                                                                                                              | GENERAL CONTROL ACCOUNT TITLE                                        |  |  |  |      |                          |       |      |     |          |             |
|                                                             | Debits    | Credits                                                                                                                                                      |                                                                      |  |  |  |      |                          |       |      |     |          |             |
|                                                             | 1201      | 2401                                                                                                                                                         | Accounts Receivable—Income<br>Reserve for Accounts Receivable—Income |  |  |  |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control                       | ✓         | Form Code                                                                                                                                                    | FORM TITLE                                                           |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                                             |           | 431                                                                                                                                                          | Expenditure Control Ledger                                           |  |  |  |      | Author                   | Enc   | Ded  | Exp | Bel      |             |
|                                                             |           | 432                                                                                                                                                          | Income Control Ledger                                                |  |  |  |      | Est                      | Rec   | Coll | Bel |          |             |
|                                                             | X         | 432                                                                                                                                                          | Income Control Ledger                                                |  |  |  |      |                          | +     |      | —   |          |             |
|                                                             |           | 433                                                                                                                                                          | Income Clearance Control Ledger                                      |  |  |  |      | Coll                     | Trans | Ref  | Bel |          |             |
|                                                             |           | 433                                                                                                                                                          | Income Clearance Control Ledger                                      |  |  |  |      |                          |       |      |     |          |             |
|                                                             |           | 433                                                                                                                                                          | Income Clearance Control Ledger                                      |  |  |  |      |                          |       |      |     |          |             |
| Detail                                                      | Form Code | FORM TITLE                                                                                                                                                   |                                                                      |  |  |  |      |                          |       |      |     | Affect   |             |
|                                                             | 442       | Accounts Receivable Ledger                                                                                                                                   |                                                                      |  |  |  |      |                          |       |      |     | Increase | Decrease    |
| (a) General billings<br>(b) Inter—Agency income receivables |           |                                                                                                                                                              |                                                                      |  |  |  |      |                          |       |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |                                                                                                                                                                 |           |                                                             |  |  |  |      |                          |       |      |             |          |          |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|-------------|----------|----------|
| <b>TITLE</b>                                 | <b>Income Receivables: Enterprise Accounts</b>                                                                                                                  |           |                                                             |  |  |  |      |                          |       |      |             |          |          |
| <b>DETAILS</b>                               | To record invoices, billing amounts owing to the State wherein ; the asset's offset is properly accounted as income and an enterprise type account is involved. |           |                                                             |  |  |  |      |                          |       |      |             |          |          |
|                                              | Form Code                                                                                                                                                       |           | FORM TITLE                                                  |  |  |  |      |                          |       |      |             |          |          |
| <b>Source Form</b>                           | 371<br>372                                                                                                                                                      |           | Accounts Receivable Billing Summary<br>Inter-Agency Invoice |  |  |  |      |                          |       |      |             |          |          |
| <b>Register</b>                              | 414                                                                                                                                                             |           | Receivables Register                                        |  |  |  |      |                          |       |      |             |          |          |
|                                              | Code                                                                                                                                                            |           | GENERAL CONTROL ACCOUNT TITLE                               |  |  |  |      |                          |       |      |             |          |          |
|                                              | Debits                                                                                                                                                          | Credits   |                                                             |  |  |  |      |                          |       |      |             |          |          |
| <b>General Ledger Control Account</b>        | 1202                                                                                                                                                            | 5102      | Accounts Receivable—Trade<br>Operating Income (a)           |  |  |  |      |                          |       |      |             |          |          |
|                                              | ✓                                                                                                                                                               | Form Code | FORM TITLE                                                  |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |          |
|                                              |                                                                                                                                                                 | 431       | Expenditure Control Ledger                                  |  |  |  |      | Author                   | Enc   | Ded  | Exp         | Bal      |          |
|                                              |                                                                                                                                                                 |           |                                                             |  |  |  |      |                          |       |      |             |          |          |
|                                              | X                                                                                                                                                               | 432       | Income Control Ledger                                       |  |  |  | a    | Est                      | Rec   | Coll | Bal         |          | 2849     |
|                                              |                                                                                                                                                                 |           |                                                             |  |  |  |      |                          |       |      |             |          |          |
|                                              |                                                                                                                                                                 | 433       | Income Clearance Control Ledger                             |  |  |  |      | Coll                     | Trans | Ref  | Bal         |          |          |
|                                              |                                                                                                                                                                 |           |                                                             |  |  |  |      |                          |       |      |             |          |          |
|                                              |                                                                                                                                                                 | Form Code | FORM TITLE                                                  |  |  |  |      |                          |       |      |             | Affect   |          |
| <b>Subsidiary Ledger Transaction Control</b> |                                                                                                                                                                 | 442       | Accounts Receivable Ledger                                  |  |  |  |      |                          |       |      |             | Increase | Decrease |
|                                              |                                                                                                                                                                 |           |                                                             |  |  |  |      |                          |       |      |             | X        |          |
| <b>Detail</b>                                |                                                                                                                                                                 |           |                                                             |  |  |  |      |                          |       |      |             |          |          |
| <b>NOTES</b>                                 |                                                                                                                                                                 |           |                                                             |  |  |  |      |                          |       |      |             |          |          |

TRANSACTION

DESCRIPTION

|                                              |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |             |                                 |       |      |     |                 |                    |
|----------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |                                     | <b>Expenditure Abatement Receivables: Standard</b>                                                                                                                                                                                                                                                                                                                                                                                 |                                            |             |                                 |       |      |     |                 |                    |
| <b>DETAILS</b>                               |                                     | To record invoices, billing amounts owing to the State, wherein the asset's offset is properly accounted as a recovery of amounts erroneously expended.                                                                                                                                                                                                                                                                            |                                            |             |                                 |       |      |     |                 |                    |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                  |                                            |             |                                 |       |      |     |                 |                    |
| <b>Source Form</b>                           | 371                                 | Accounts Receivable Billing Summary                                                                                                                                                                                                                                                                                                                                                                                                |                                            |             |                                 |       |      |     |                 |                    |
|                                              | 372                                 | Inter-Agency Invoice                                                                                                                                                                                                                                                                                                                                                                                                               |                                            |             |                                 |       |      |     |                 |                    |
| <b>Register</b>                              | 414                                 | Receivables Register                                                                                                                                                                                                                                                                                                                                                                                                               |                                            |             |                                 |       |      |     |                 |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>                         |                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>GENERAL CONTROL ACCOUNT TITLE</b>       |             |                                 |       |      |     |                 |                    |
|                                              | <b>Debits</b>                       | <b>Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            |             |                                 |       |      |     |                 |                    |
|                                              | 1203                                |                                                                                                                                                                                                                                                                                                                                                                                                                                    | Accounts Receivable—Expenditure Abatements |             |                                 |       |      |     |                 |                    |
|                                              |                                     | 5201 Support Expenditures<br>5202 Capital Outlay Expenditures<br>5203 State Aid and Benefit Expenditures<br>5204 Local Assistance Expenditures<br>5205 Grant Transfers<br>5206 Federal Grant Transfers<br>5207 Fiduciary Disbursements<br>5208 Operating Expenses<br>5209 Transfers—Out<br>5210 Income Refunds<br>5212 Bond Principal Payments<br>5213 Bond Interest Expense<br>5214 Fiscal Agent Fees<br>5215 Disbursements—Other |                                            |             |                                 |       |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>FORM TITLE</b>                          | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |
|                                              | <input checked="" type="checkbox"/> | 431                                                                                                                                                                                                                                                                                                                                                                                                                                | Expenditure Control Ledger                 |             | Author                          | Enc   | Ded  | Exp | Bal             | 4958               |
|                                              |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |             |                                 |       |      |     |                 |                    |
|                                              |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |             | Est                             | Rac   | Coll | Bal |                 |                    |
|                                              |                                     | 432                                                                                                                                                                                                                                                                                                                                                                                                                                | Income Control Ledger                      |             |                                 |       |      |     |                 |                    |
|                                              |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |             |                                 |       |      |     |                 |                    |
|                                              |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |             | Coll                            | Trans | Ref  | Bal |                 |                    |
|                                              |                                     | 433                                                                                                                                                                                                                                                                                                                                                                                                                                | Income Clearance Control Ledger            |             |                                 |       |      |     |                 |                    |
|                                              |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |             |                                 |       |      |     |                 |                    |
|                                              |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |             |                                 |       |      |     |                 |                    |
| <b>Detail</b>                                | <b>Form Code</b>                    | <b>FORM TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                  |                                            |             |                                 |       |      |     | <b>Affect</b>   |                    |
|                                              |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |
|                                              | 442                                 | Accounts Receivable Ledger                                                                                                                                                                                                                                                                                                                                                                                                         |                                            |             |                                 |       |      |     | X               |                    |
| <b>NOTES</b>                                 |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |             |                                 |       |      |     |                 |                    |

TRANSACTION ▲

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|                                              |                                                                                                                                                                                                            |                                     |                                                             |      |                          |       |      |     |     |             |          |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------|------|--------------------------|-------|------|-----|-----|-------------|----------|
| <b>TITLE</b>                                 | <b>Expenditure Abatement Receivables: Clearance Account Refunds</b>                                                                                                                                        |                                     |                                                             |      |                          |       |      |     |     |             |          |
| <b>DETAILS</b>                               | To record invoices, billing amount owing to the State resulting from the erroneous disbursement of State funds, wherein a refund of income collected by an income collection clearing account is involved. |                                     |                                                             |      |                          |       |      |     |     |             |          |
| <b>Source Form</b>                           | Form Code                                                                                                                                                                                                  | FORM TITLE                          |                                                             |      |                          |       |      |     |     |             |          |
|                                              | 371                                                                                                                                                                                                        | Accounts Receivable Billing Summary |                                                             |      |                          |       |      |     |     |             |          |
| <b>Register</b>                              | 414                                                                                                                                                                                                        | Receivables Register                |                                                             |      |                          |       |      |     |     |             |          |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                                                                       |                                     | GENERAL CONTROL ACCOUNT TITLE                               |      |                          |       |      |     |     |             |          |
|                                              | Debits                                                                                                                                                                                                     | Credits                             |                                                             |      |                          |       |      |     |     |             |          |
|                                              | 1203                                                                                                                                                                                                       | 5211                                | Accounts Receivable—Expenditure<br>Income Refunds—Clearance |      |                          |       |      |     |     |             |          |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                                                                          | Form Code                           | FORM TITLE                                                  | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |          |
|                                              | X                                                                                                                                                                                                          | 431                                 | Expenditure Control Ledger                                  |      | Author                   | Enc   | Ded  | Exp | Bal |             |          |
|                                              |                                                                                                                                                                                                            |                                     |                                                             |      |                          |       |      | —   | +   | 4958        |          |
|                                              |                                                                                                                                                                                                            | 432                                 | Income Control Ledger                                       |      | Est                      | Rec   | Coll | Bal |     |             |          |
|                                              |                                                                                                                                                                                                            |                                     |                                                             |      |                          |       |      |     |     |             |          |
|                                              | X                                                                                                                                                                                                          | 433                                 | Income Clearance Control Ledger                             |      | Coll                     | Trans | Ref  | Bal |     |             |          |
|                                              |                                                                                                                                                                                                            |                                     |                                                             |      |                          |       | —    | +   |     | 3948        |          |
| <b>Detail</b>                                |                                                                                                                                                                                                            | Form Code                           | FORM TITLE                                                  |      |                          |       |      |     |     | Affect      |          |
|                                              |                                                                                                                                                                                                            | 442                                 | Accounts Receivable Ledger                                  |      |                          |       |      |     |     | Increase    | Decrease |
|                                              |                                                                                                                                                                                                            |                                     |                                                             |      |                          |       |      |     |     | X           |          |
| <b>NOTES</b>                                 |                                                                                                                                                                                                            |                                     |                                                             |      |                          |       |      |     |     |             |          |

|                                       |                                                                                                                                                | TRANSACTION ▲    |                                                         | DESCRIPTION |      |                          |          |          |             |      |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------|-------------|------|--------------------------|----------|----------|-------------|------|
| TITLE                                 | Due From State Funds: Established                                                                                                              |                  |                                                         |             |      |                          |          |          |             |      |
| DETAILS                               | To record amounts due to one State accounting entity wherein an account or loan receivable is not involved.                                    |                  |                                                         |             |      |                          |          |          |             |      |
| Form Code                             | FORM TITLE                                                                                                                                     |                  |                                                         |             |      |                          |          |          |             |      |
| Source Form                           | 391                                                                                                                                            | Journal Voucher  |                                                         |             |      |                          |          |          |             |      |
| Register                              | 419                                                                                                                                            | General Register |                                                         |             |      |                          |          |          |             |      |
| General Ledger Control Account        | Code                                                                                                                                           |                  | GENERAL CONTROL ACCOUNT TITLE                           |             |      |                          |          |          |             |      |
|                                       | Debits                                                                                                                                         | Credits          |                                                         |             |      |                          |          |          |             |      |
|                                       | 1301                                                                                                                                           | 5111             | Due from State Funds Appropriated Income <sup>(a)</sup> |             |      |                          |          |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                              | Form Code        | FORM TITLE                                              |             | Note | BALANCE COLUMNS AFFECTED |          |          | Trans Codes |      |
|                                       |                                                                                                                                                | 431              | Expenditure Control Ledger                              |             |      | Author                   | Enc      | Ded      | Exp         | Bal  |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |          |          |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |          |          |             |      |
|                                       | X                                                                                                                                              | 432              | Income Control Ledger                                   |             |      | Est                      | Rec      | Coll     | Bal         |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |          | +        | -           | 3849 |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |          |          |             |      |
|                                       |                                                                                                                                                | 433              | Income Clearance Control Ledger                         |             |      | Coll                     | Trans    | Ref      | Bel         |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |          |          |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |          |          |             |      |
| Detail                                | Form Code                                                                                                                                      | FORM TITLE       |                                                         |             |      |                          | Affect   |          |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          | Increase | Decrease |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |          |          |             |      |
| NOTES                                 | (a) Due from State Funds will typically be offset by the income account Revenue Appropriations. Other income accounts may be used as required. |                  |                                                         |             |      |                          |          |          |             |      |

TRANSACTION

DESCRIPTION

|                                              |                                                                             |                   |                                                                      |             |                                 |       |      |     |                 |                    |
|----------------------------------------------|-----------------------------------------------------------------------------|-------------------|----------------------------------------------------------------------|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 | <b>Due From Federal Government: Established</b>                             |                   |                                                                      |             |                                 |       |      |     |                 |                    |
| <b>DETAILS</b>                               | To record amounts owing to the State by agencies of the Federal Government. |                   |                                                                      |             |                                 |       |      |     |                 |                    |
| <b>Form Code</b>                             | <b>FORM TITLE</b>                                                           |                   |                                                                      |             |                                 |       |      |     |                 |                    |
| <b>Source Form</b>                           | 391                                                                         | Journal Voucher   |                                                                      |             |                                 |       |      |     |                 |                    |
| <b>Register</b>                              | 491                                                                         | General Register  |                                                                      |             |                                 |       |      |     |                 |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                 |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                 |             |                                 |       |      |     |                 |                    |
|                                              | <b>Debits</b>                                                               | <b>Credits</b>    |                                                                      |             |                                 |       |      |     |                 |                    |
|                                              | 1302                                                                        | 5103              | Due from Federal Government<br>Federal Grant and Cost Sharing Income |             |                                 |       |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                           | <b>Form Code</b>  | <b>FORM TITLE</b>                                                    | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |
|                                              |                                                                             | 431               | Expenditure Control Ledger                                           |             | Author                          | Enc   | Ded  | Exp | Bal             |                    |
|                                              |                                                                             |                   |                                                                      |             |                                 |       |      |     |                 |                    |
|                                              | X                                                                           | 432               | Income Control Ledger                                                |             | Est                             | Rec   | Coll | Bal |                 | 3849               |
|                                              |                                                                             |                   |                                                                      |             |                                 |       | +    | -   |                 |                    |
|                                              |                                                                             | 433               | Income Clearance Control Ledger                                      |             | Coll                            | Trans | Ref  | Bal |                 |                    |
|                                              |                                                                             |                   |                                                                      |             |                                 |       |      |     |                 |                    |
| <b>Detail</b>                                | <b>Form Code</b>                                                            | <b>FORM TITLE</b> |                                                                      |             |                                 |       |      |     | <b>Affect</b>   |                    |
|                                              |                                                                             |                   |                                                                      |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |
|                                              |                                                                             |                   |                                                                      |             |                                 |       |      |     |                 |                    |
| <b>NOTES</b>                                 |                                                                             |                   |                                                                      |             |                                 |       |      |     |                 |                    |

|                                       |                                                                                                                                                                           | TRANSACTION ▲                        |                                                                                                                                 | DESCRIPTION |                          |     |      |          |             |      |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------|-----|------|----------|-------------|------|
| TITLE                                 | Due From Local Agencies: Established                                                                                                                                      |                                      |                                                                                                                                 |             |                          |     |      |          |             |      |
| DETAILS                               | To record amounts due from local agencies to (a) reimburse the State for services rendered or to (b) pay-in amounts collected by the local agency in behalf of the State. |                                      |                                                                                                                                 |             |                          |     |      |          |             |      |
| Source Form                           | Form Code                                                                                                                                                                 | FORM TITLE                           |                                                                                                                                 |             |                          |     |      |          |             |      |
|                                       | 391                                                                                                                                                                       | Journal Voucher                      |                                                                                                                                 |             |                          |     |      |          |             |      |
| Register                              | 419                                                                                                                                                                       | General Register                     |                                                                                                                                 |             |                          |     |      |          |             |      |
| General Ledger Control Account        | Code                                                                                                                                                                      |                                      | GENERAL CONTROL ACCOUNT TITLE                                                                                                   |             |                          |     |      |          |             |      |
|                                       | Debits                                                                                                                                                                    | Credits                              |                                                                                                                                 |             |                          |     |      |          |             |      |
|                                       | 1303                                                                                                                                                                      | 5114                                 | Due from Local Agencies Reimbursements Income } a                                                                               |             |                          |     |      |          |             |      |
|                                       | 1303                                                                                                                                                                      | 5101<br>5102<br>5107<br>5112<br>5118 | Due From Local Agencies Revenue<br>Operating Income<br>Fiduciary Income<br>Income Collection Clearing—State<br>Income—Other } b |             |                          |     |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                                         | Form Code                            | FORM TITLE                                                                                                                      | Note        | BALANCE COLUMNS AFFECTED |     |      |          | Trans Codes |      |
|                                       |                                                                                                                                                                           | 431                                  | Expenditure Control Ledger                                                                                                      |             | Author                   | Enc | Ded  | Exp      | Bal         |      |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                 |             |                          |     |      |          |             |      |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                 |             | Est                      | Rec | Coll | Bal      |             |      |
|                                       | X                                                                                                                                                                         | 432                                  | Income Control Ledger                                                                                                           | a           |                          |     | +    | —        |             | 3849 |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                 | b           |                          |     | +    | —        |             | 3849 |
|                                       | 433                                                                                                                                                                       | Income Clearance Control Ledger      |                                                                                                                                 | Coll        | Trans                    | Ref | Bal  |          |             |      |
| Detail                                | Form Code                                                                                                                                                                 | FORM TITLE                           |                                                                                                                                 |             |                          |     |      | Affect   |             |      |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                 |             |                          |     |      | Increase | Decrease    |      |
| NOTES                                 | (a) (b) as described above.                                                                                                                                               |                                      |                                                                                                                                 |             |                          |     |      |          |             |      |



TRANSACTION

DESCRIPTION

|                                              |                                                                                                                                                                            |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          |             |  |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|----------|-------------|--|
| <b>TITLE</b>                                 | Income Collections Deposited: Standard                                                                                                                                     |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          |             |  |
| <b>DETAILS</b>                               | Monies are collected and deposited and that portion relating to income collections not applicable to income collection clearing or enterprise accounts are recorded.       |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          |             |  |
|                                              | Form Code                                                                                                                                                                  |                                                                                      | FORM TITLE                                                                                                                                                                                                                                                           |  |  |  |      |                          |       |      |          |             |  |
| <b>Source Form</b>                           | 361                                                                                                                                                                        |                                                                                      | Collection Report                                                                                                                                                                                                                                                    |  |  |  |      |                          |       |      |          |             |  |
| <b>Register</b>                              | 416                                                                                                                                                                        |                                                                                      | Deposit — Clearance Register (b)                                                                                                                                                                                                                                     |  |  |  |      |                          |       |      |          |             |  |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                                       |                                                                                      | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                                        |  |  |  |      |                          |       |      |          |             |  |
|                                              | Debits                                                                                                                                                                     | Credits                                                                              |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          |             |  |
|                                              | 2401                                                                                                                                                                       | 1201                                                                                 | Reserve for Accounts Receivable—Income<br>Accounts Receivable—Income } a                                                                                                                                                                                             |  |  |  |      |                          |       |      |          |             |  |
|                                              | 1104                                                                                                                                                                       | 5101<br>5103<br>5104<br>5105<br>5106<br>5107<br>5108<br>5110<br>5111<br>5114<br>5118 | Treasury Cash Clearing Revenue<br>Federal Grant and Cost Sharing Income<br>Private Grant Income<br>Interest Income<br>Investment Earnings<br>Fiduciary Income<br>Pro-Rata Income<br>Asset Sale Proceeds<br>Appropriated Income<br>Reimbursements<br>Income—Other } b |  |  |  |      |                          |       |      |          |             |  |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                                          | Form Code                                                                            | FORM TITLE                                                                                                                                                                                                                                                           |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |  |
|                                              |                                                                                                                                                                            | 431                                                                                  | Expenditure Control Ledger                                                                                                                                                                                                                                           |  |  |  |      | Author                   | Enc   | Ded  | Exp      | Bal         |  |
|                                              |                                                                                                                                                                            |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          |             |  |
|                                              |                                                                                                                                                                            |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          |             |  |
|                                              | X                                                                                                                                                                          | 432                                                                                  | Income Control Ledger                                                                                                                                                                                                                                                |  |  |  | a    | Est                      | Rec   | Coll | Bal      | 2948        |  |
|                                              |                                                                                                                                                                            |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  | b    |                          | —     | +    | —        | 3849        |  |
|                                              |                                                                                                                                                                            |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          | +     | —    |          |             |  |
|                                              |                                                                                                                                                                            | 433                                                                                  | Income Clearance Control Ledger                                                                                                                                                                                                                                      |  |  |  |      | Coll                     | Trans | Ref  | Bal      |             |  |
|                                              |                                                                                                                                                                            |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          |             |  |
|                                              |                                                                                                                                                                            |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          |             |  |
| <b>Detail</b>                                | Form Code                                                                                                                                                                  | FORM TITLE                                                                           |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      | Affect   |             |  |
|                                              | 442                                                                                                                                                                        | Accounts Receivable Ledger                                                           |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      | Increase | Decrease    |  |
|                                              |                                                                                                                                                                            |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          | (a)         |  |
| <b>NOTES</b>                                 | <p>(a) Amount of collections applicable to amounts previously billed and debited to the Accounts Receivable—Income account.</p> <p>(b) Income collected and deposited.</p> |                                                                                      |                                                                                                                                                                                                                                                                      |  |  |  |      |                          |       |      |          |             |  |

|                                       |                                                                                                                                                                | TRANSACTION ▲                |                                                                                                                      | DESCRIPTION |                          |       |      |          |             |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------|--------------------------|-------|------|----------|-------------|
| TITLE                                 | Income Collections Deposited: Enterprise Accounts                                                                                                              |                              |                                                                                                                      |             |                          |       |      |          |             |
|                                       | Income, collected by an enterprise-type accounting entity, is deposited.                                                                                       |                              |                                                                                                                      |             |                          |       |      |          |             |
| Source Form                           | Form Code                                                                                                                                                      | FORM TITLE                   |                                                                                                                      |             |                          |       |      |          |             |
|                                       | 361                                                                                                                                                            | Collection Report            |                                                                                                                      |             |                          |       |      |          |             |
| Register                              | 416                                                                                                                                                            | Deposit — Clearance Register |                                                                                                                      |             |                          |       |      |          |             |
| General Ledger Control Account        | Code                                                                                                                                                           |                              | GENERAL CONTROL ACCOUNT TITLE                                                                                        |             |                          |       |      |          |             |
|                                       | Debits                                                                                                                                                         | Credits                      |                                                                                                                      |             |                          |       |      |          |             |
|                                       | 1104                                                                                                                                                           | 1202                         | Treasury Cash Clearing <sup>(a)</sup><br>Accounts Receivable—Trade <sup>(b)</sup><br>Operating Income <sup>(c)</sup> |             |                          |       |      |          |             |
|                                       |                                                                                                                                                                | 5102                         |                                                                                                                      |             |                          |       |      |          |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                              | Form Code                    | FORM TITLE                                                                                                           | Note        | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |
|                                       |                                                                                                                                                                | 431                          | Expenditure Control Ledger                                                                                           |             | Author                   | Enc   | Ded  | Exp      | Bal         |
|                                       |                                                                                                                                                                |                              |                                                                                                                      |             |                          |       |      |          |             |
|                                       | X                                                                                                                                                              | 432                          | Income Control Ledger                                                                                                |             | Est                      | Rec   | Coll | Bal      |             |
|                                       |                                                                                                                                                                |                              |                                                                                                                      |             |                          |       |      |          | 3849        |
|                                       |                                                                                                                                                                |                              |                                                                                                                      |             |                          |       |      |          |             |
|                                       |                                                                                                                                                                | 433                          | Income Clearance Control Ledger                                                                                      |             | Coll                     | Trans | Ref  | Bal      |             |
| Detail                                | Form Code                                                                                                                                                      | FORM TITLE                   |                                                                                                                      |             |                          |       |      | Affect   |             |
|                                       | 442                                                                                                                                                            | Accounts Receivable Ledger   |                                                                                                                      |             |                          |       |      | Increase | Decrease    |
|                                       | 441                                                                                                                                                            | Cash Clearing Ledger         |                                                                                                                      |             |                          |       |      | (a)      | (b)         |
| NOTES                                 | <p>(a) Total deposited</p> <p>(b) Amounts previously billed and recorded which are being collected.</p> <p>(c) Amount collected but not previously billed.</p> |                              |                                                                                                                      |             |                          |       |      |          |             |

TRANSACTION

DESCRIPTION

|                                              |                                                                                                                                                 |                                  |                                                                          |      |                          |       |      |     |          |             |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--------------------------------------------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | Income Collections Deposited: Income Collections Clearing Accounts                                                                              |                                  |                                                                          |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | To record income collected by non-enterprise, income collection clearing accounts.                                                              |                                  |                                                                          |      |                          |       |      |     |          |             |
|                                              | Form Code                                                                                                                                       | FORM TITLE                       |                                                                          |      |                          |       |      |     |          |             |
| <b>Source Form</b>                           | 361                                                                                                                                             | Collection Report                |                                                                          |      |                          |       |      |     |          |             |
| <b>Register</b>                              | 416                                                                                                                                             | Deposit — Clearance Register (b) |                                                                          |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                                     |                                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                     |      |                          |       |      |     |          |             |
|                                              | <b>Debits</b>                                                                                                                                   | <b>Credits</b>                   |                                                                          |      |                          |       |      |     |          |             |
|                                              | 2401                                                                                                                                            | 1201                             | Reserve for Accounts Receivable—Income<br>Accounts Receivable—Income } a |      |                          |       |      |     |          |             |
|                                              | 1104                                                                                                                                            | 5112                             | Treasury Cash Clearing<br>Income Collections Clearing—State } b          |      |                          |       |      |     |          |             |
|                                              |                                                                                                                                                 | 5113                             | Income Collections Clearing—Other                                        |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                                             | Form Code                        | FORM TITLE                                                               | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              |                                                                                                                                                 | 431                              | Expenditure Control Ledger                                               |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                              |                                                                                                                                                 |                                  |                                                                          |      |                          |       |      |     |          |             |
|                                              |                                                                                                                                                 |                                  |                                                                          |      | Est                      | Rec   | Coll | Bal |          |             |
|                                              | X                                                                                                                                               | 432                              | Income Control Ledger                                                    | a    |                          | —     |      | +   |          | 2948        |
|                                              |                                                                                                                                                 |                                  |                                                                          | b    |                          |       | +    | —   |          | 3849        |
|                                              |                                                                                                                                                 |                                  |                                                                          |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                              | X                                                                                                                                               | 433                              | Income Clearance Control Ledger                                          | b    | +                        |       |      | —   |          | 1849        |
|                                              |                                                                                                                                                 |                                  |                                                                          |      |                          |       |      |     |          |             |
|                                              |                                                                                                                                                 | Form Code                        | FORM TITLE                                                               |      |                          |       |      |     | Affect   |             |
|                                              |                                                                                                                                                 | 442                              | Accounts Receivable Ledger                                               |      |                          |       |      |     | Increase | Decrease    |
|                                              |                                                                                                                                                 | 441                              | Cash Clearing Ledger                                                     |      |                          |       |      |     | (a)      |             |
|                                              |                                                                                                                                                 |                                  |                                                                          |      |                          |       |      |     | (b)      |             |
| <b>NOTES</b>                                 | <p>(a) Amount of income collected which is applicable to amounts billed and previously recorded.</p> <p>(b) Income collected and deposited.</p> |                                  |                                                                          |      |                          |       |      |     |          |             |

|                                       |                                                                                                               | TRANSACTION ▲                |                                      | DESCRIPTION |      |                          |       |      |          |             |      |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------------------|-------------|------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Bonds Sold: Bond Proceeds Recorded                                                                            |                              |                                      |             |      |                          |       |      |          |             |      |
| DETAILS                               | Bonds are sold and the proceeds are deposited in the Bond Proceeds and Insurance Clearance Fund.              |                              |                                      |             |      |                          |       |      |          |             |      |
| Form Code                             | FORM TITLE                                                                                                    |                              |                                      |             |      |                          |       |      |          |             |      |
| Source Form                           | 361                                                                                                           | Collection Report            |                                      |             |      |                          |       |      |          |             |      |
| Register                              | 416                                                                                                           | Deposit — Clearance Register |                                      |             |      |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                                                          |                              | GENERAL CONTROL ACCOUNT TITLE        |             |      |                          |       |      |          |             |      |
|                                       | Debits                                                                                                        | Credits                      |                                      |             |      |                          |       |      |          |             |      |
|                                       | 1104                                                                                                          | 5109                         | Treasury Cash Clearing Bond Proceeds |             |      |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                                             | Form Code                    | FORM TITLE                           |             | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       |                                                                                                               | 431                          | Expenditure Control Ledger           |             |      | Author                   | Enc   | Ded  | Exp      | Bal         |      |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                               |                              |                                      |             |      | Est                      | Rec   | Coll | Bal      |             |      |
|                                       | X                                                                                                             | 432                          | Income Control Ledger                |             |      |                          |       | +    | —        |             | 3849 |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                               |                              |                                      |             |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                                                               | 433                          | Income Clearance Control Ledger      |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      |          |             |      |
| Detail                                | Form Code                                                                                                     | FORM TITLE                   |                                      |             |      |                          |       |      | Affect   |             |      |
|                                       | 441                                                                                                           | Cash Clearing Ledger         |                                      |             |      |                          |       |      | Increase | Decrease    |      |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      | X        |             |      |
| NOTES                                 | Bond interest sold, when applicable, is recorded in a Sinking Fund account. See Transaction Description B317. |                              |                                      |             |      |                          |       |      |          |             |      |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                               |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|----------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------|--|-------------------------------------------------------------|--|--|--|-------------|--|---------------------------------|--|--------------------------|--|--------------------|--|
| <b>TITLE</b>                                 |  | <b>Sinking Fund: Collections</b>                                                                                                              |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
| <b>DETAILS</b>                               |  | Amounts collected are deposited or transferred into a Sinking Fund account to retire bonds and pay interest due.                              |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  | <b>Form Code</b>                                                                                                                              |  | <b>FORM TITLE</b>                                    |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
| <b>Source Form</b>                           |  | 361                                                                                                                                           |  | Collection Report <sup>(a)</sup><br>-or-             |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  | 331                                                                                                                                           |  | No Warrant Transfer of Funds (In) <sup>(b)</sup>     |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
| <b>Register</b>                              |  | 416                                                                                                                                           |  | Deposit — Clearance Register <sup>(a)</sup>          |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  | 418                                                                                                                                           |  | No Warrant Transfer of Funds Register <sup>(b)</sup> |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                   |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                 |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  | <b>Debits</b>                                                                                                                                 |  | <b>Credits</b>                                       |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  | 1104                                                                                                                                          |  |                                                      |  | Treasury Cash Clearing <sup>(a)</sup>                       |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  | 1105                                                                                                                                          |  |                                                      |  | Cash in Treasury <sup>(b)</sup>                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  |                                                                                                                                               |  | 5115                                                 |  | Sinking Fund Revenue <sup>(a)</sup> or <sup>(b)</sup>       |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  |                                                                                                                                               |  | 5116                                                 |  | Sinking Fund Contributions <sup>(a)</sup> or <sup>(b)</sup> |  |  |  |             |  |                                 |  |                          |  |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                           |  | <b>Form Code</b>                                     |  | <b>FORM TITLE</b>                                           |  |  |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |                          |  | <b>Trans Codes</b> |  |
|                                              |  |                                                                                                                                               |  | 431                                                  |  | <b>Expenditure Control Ledger</b>                           |  |  |  |             |  | Author Enc Ded Exp Bal          |  |                          |  |                    |  |
|                                              |  |                                                                                                                                               |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  |                                                                                                                                               |  | 432                                                  |  | <b>Income Control Ledger</b>                                |  |  |  |             |  | Est Rec Coll Bal                |  |                          |  |                    |  |
|                                              |  |                                                                                                                                               |  |                                                      |  |                                                             |  |  |  |             |  | + -                             |  |                          |  | 3849               |  |
|                                              |  |                                                                                                                                               |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  |                                                                                                                                               |  | 433                                                  |  | <b>Income Clearance Control Ledger</b>                      |  |  |  |             |  | Coll Trans Ref Bal              |  |                          |  |                    |  |
|                                              |  |                                                                                                                                               |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  |                                                                                                                                               |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
|                                              |  |                                                                                                                                               |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                              |  | <b>FORM TITLE</b>                                    |  |                                                             |  |  |  |             |  |                                 |  | <b>Affect</b>            |  |                    |  |
|                                              |  | 441                                                                                                                                           |  | <b>Cash Clearing Ledger</b>                          |  |                                                             |  |  |  |             |  |                                 |  | <b>Increase Decrease</b> |  |                    |  |
|                                              |  |                                                                                                                                               |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  | (a)                      |  |                    |  |
|                                              |  |                                                                                                                                               |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |
| <b>NOTES</b>                                 |  | <p>(a) Amounts transferred-in from non-treasury accounting entities.</p> <p>(b) Amounts transferred-in from treasury accounting entities.</p> |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |                          |  |                    |  |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                     |                  |                                                                                      |  |  |  |             |                                 |       |      |                 |                    |      |
|----------------------------------------------|--|---------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------|--|--|--|-------------|---------------------------------|-------|------|-----------------|--------------------|------|
| <b>TITLE</b>                                 |  | <b>Collections: Mortgage/Interest Payments</b>                      |                  |                                                                                      |  |  |  |             |                                 |       |      |                 |                    |      |
| <b>DETAILS</b>                               |  | Payments on mortgages held by the State are received and deposited. |                  |                                                                                      |  |  |  |             |                                 |       |      |                 |                    |      |
| <b>Source Form</b>                           |  | <b>Form Code</b>                                                    |                  | <b>FORM TITLE</b>                                                                    |  |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  | 361                                                                 |                  | Collection Report                                                                    |  |  |  |             |                                 |       |      |                 |                    |      |
| <b>Register</b>                              |  | 416                                                                 |                  | Deposit — Clearance Register                                                         |  |  |  |             |                                 |       |      |                 |                    |      |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                         |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                 |  |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  | <b>Debits</b>                                                       | <b>Credits</b>   |                                                                                      |  |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  | 1104                                                                | 1601<br>5105     | Treasury Cash Clearing<br>Mortgages <sup>(a)</sup><br>Interest Income <sup>(b)</sup> |  |  |  |             |                                 |       |      |                 |                    |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                 | <b>Form Code</b> | <b>FORM TITLE</b>                                                                    |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |                 | <b>Trans Codes</b> |      |
|                                              |  |                                                                     | 431              | Expenditure Control Ledger                                                           |  |  |  |             | Author                          | Enc   | Ded  | Exp             | Bal                |      |
|                                              |  |                                                                     |                  |                                                                                      |  |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  |                                                                     |                  |                                                                                      |  |  |  |             | Est                             | Rec   | Coll | Bal             |                    |      |
|                                              |  | X                                                                   | 432              | Income Control Ledger                                                                |  |  |  | b           |                                 |       | +    | —               |                    | 3849 |
| <b>Detail</b>                                |  |                                                                     | 433              | Income Clearance Control Ledger                                                      |  |  |  |             | Coll                            | Trans | Ref  | Bal             |                    |      |
|                                              |  |                                                                     |                  |                                                                                      |  |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  |                                                                     |                  |                                                                                      |  |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  |                                                                     | <b>Form Code</b> | <b>FORM TITLE</b>                                                                    |  |  |  |             |                                 |       |      | <b>Affect</b>   |                    |      |
|                                              |  |                                                                     | 441              | Cash Clearing Ledger                                                                 |  |  |  |             |                                 |       |      | <b>Increase</b> | <b>Decrease</b>    |      |
|                                              |  |                                                                     |                  |                                                                                      |  |  |  |             |                                 |       |      | X               |                    |      |
| <b>NOTES</b>                                 |  | <p>(a) Principal payment.</p> <p>(b) Interest payment.</p>          |                  |                                                                                      |  |  |  |             |                                 |       |      |                 |                    |      |

TRANSACTION ▲

DESCRIPTION

| <b>TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                 | <b>Bond Interest Sold: Deposited</b>                      |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------|--------------------------|----------------------------------------------------------|------|-----|-----|-------------|---------------|----------|--|-----------|------------|------|--------------------------|--|--|--|--|-------------|--------|-----|-----|-----|-----|-----|----------------------------|--|--|--|--|--|--|--|--|-----|-----------------------|--|-----|-----|------|-----|--|--|--|-----|---------------------------------|--|------|-------|-----|-----|--|--|--|------------------|--|-------------------|--|--|--|--|--|--|---------------|--|-----|--|----------------------|--|--|--|--|--|--|----------|----------|--|--|--|--|--|--|--|--|--|---|--|
| <b>DETAILS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                 | Bond interest sold is recorded in a Sinking Fund account. |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <b>Form Code</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                 | <b>FORM TITLE</b>                                         |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <b>Source Form</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 361                             | Collection Report                                         |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <b>Register</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 416                             | Deposit — Clearance Register                              |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <b>Code</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b>                      |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                 | <b>Credits</b>                                            |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| 1104                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 | 2502                                                      |                          | Treasury Cash Clearing<br>Unallocated Bond Interest Sold |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <b>General Ledger Control Account</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                 |                                                           |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <b>Subsidiary Ledger Transaction Control</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                 |                                                           |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <table border="1"> <thead> <tr> <th rowspan="2">Form Code</th> <th rowspan="2">FORM TITLE</th> <th rowspan="2">Note</th> <th colspan="5">BALANCE COLUMNS AFFECTED</th> <th rowspan="2">Trans Codes</th> </tr> <tr> <th>Author</th> <th>Enc</th> <th>Ded</th> <th>Exp</th> <th>Bal</th> </tr> </thead> <tbody> <tr> <td>431</td> <td>Expenditure Control Ledger</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>432</td> <td>Income Control Ledger</td> <td></td> <td>Est</td> <td>Rec</td> <td>Coll</td> <td>Bal</td> <td></td> <td></td> <td></td> </tr> <tr> <td>433</td> <td>Income Clearance Control Ledger</td> <td></td> <td>Coll</td> <td>Trans</td> <td>Ref</td> <td>Bal</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2"><b>Form Code</b></td> <td colspan="7"><b>FORM TITLE</b></td> <td colspan="2"><b>Affect</b></td> </tr> <tr> <td colspan="2">441</td> <td colspan="7">Cash Clearing Ledger</td> <td>Increase</td> <td>Decrease</td> </tr> <tr> <td colspan="2"></td> <td colspan="7"></td> <td>X</td> <td></td> </tr> </tbody> </table> |                                 |                                                           |                          |                                                          |      |     |     |             |               |          |  | Form Code | FORM TITLE | Note | BALANCE COLUMNS AFFECTED |  |  |  |  | Trans Codes | Author | Enc | Ded | Exp | Bal | 431 | Expenditure Control Ledger |  |  |  |  |  |  |  |  | 432 | Income Control Ledger |  | Est | Rec | Coll | Bal |  |  |  | 433 | Income Clearance Control Ledger |  | Coll | Trans | Ref | Bal |  |  |  | <b>Form Code</b> |  | <b>FORM TITLE</b> |  |  |  |  |  |  | <b>Affect</b> |  | 441 |  | Cash Clearing Ledger |  |  |  |  |  |  | Increase | Decrease |  |  |  |  |  |  |  |  |  | X |  |
| Form Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | FORM TITLE                      | Note                                                      | BALANCE COLUMNS AFFECTED |                                                          |      |     |     | Trans Codes |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                 |                                                           | Author                   | Enc                                                      | Ded  | Exp | Bal |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| 431                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Expenditure Control Ledger      |                                                           |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| 432                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Income Control Ledger           |                                                           | Est                      | Rec                                                      | Coll | Bal |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| 433                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Income Clearance Control Ledger |                                                           | Coll                     | Trans                                                    | Ref  | Bal |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <b>Form Code</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                 | <b>FORM TITLE</b>                                         |                          |                                                          |      |     |     |             | <b>Affect</b> |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| 441                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                 | Cash Clearing Ledger                                      |                          |                                                          |      |     |     |             | Increase      | Decrease |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                 |                                                           |                          |                                                          |      |     |     |             | X             |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| <b>NOTES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                 |                                                           |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |
| See Transaction Description B314 for bond proceeds entry.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                 |                                                           |                          |                                                          |      |     |     |             |               |          |  |           |            |      |                          |  |  |  |  |             |        |     |     |     |     |     |                            |  |  |  |  |  |  |  |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |  |                  |  |                   |  |  |  |  |  |  |               |  |     |  |                      |  |  |  |  |  |  |          |          |  |  |  |  |  |  |  |  |  |   |  |

|                                       |                                                                                | TRANSACTION ▲    |                                                    | DESCRIPTION |                          |       |      |          |             |      |
|---------------------------------------|--------------------------------------------------------------------------------|------------------|----------------------------------------------------|-------------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Bond Interest Sold: Allocated                                                  |                  |                                                    |             |                          |       |      |          |             |      |
| DETAILS                               | Bond interest sold is allocated against the first applicable interest payment. |                  |                                                    |             |                          |       |      |          |             |      |
|                                       | Form Code                                                                      | FORM TITLE       |                                                    |             |                          |       |      |          |             |      |
| Source Form                           | 391                                                                            | Journal Voucher  |                                                    |             |                          |       |      |          |             |      |
| Register                              | 419                                                                            | General Register |                                                    |             |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                           |                  | GENERAL CONTROL ACCOUNT TITLE                      |             |                          |       |      |          |             |      |
|                                       | Debits                                                                         | Credits          |                                                    |             |                          |       |      |          |             |      |
|                                       | 2502                                                                           | 5213             | Unallocated Bond Interest Sold<br>Interest Expense |             |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                              | Form Code        | FORM TITLE                                         | Note        | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       | X                                                                              | 431              | Expenditure Control Ledger                         |             | Author                   | Enc   | Ded  | Exp      | Bal         | 4958 |
|                                       |                                                                                | 432              | Income Control Ledger                              |             | Est                      | Rec   | Coll | Bal      |             |      |
|                                       |                                                                                | 433              | Income Clearance Control Ledger                    |             | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |          |             |      |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |          |             |      |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |          |             |      |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |          |             |      |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |          |             |      |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |          |             |      |
| Detail                                | Form Code                                                                      | FORM TITLE       |                                                    |             |                          |       |      | Affect   |             |      |
|                                       |                                                                                |                  |                                                    |             |                          |       |      | Increase | Decrease    |      |
| NOTES                                 |                                                                                |                  |                                                    |             |                          |       |      |          |             |      |



TRANSACTION

DESCRIPTION

|                                              |                                                                                                                           |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------|-------|------|-----|---------------|--------------------|-----------------|
| <b>TITLE</b>                                 | <b>Expenditure Abatement Collections Deposited: Standard</b>                                                              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
| <b>DETAILS</b>                               | Collections, representing the recovery of amounts erroneously expended, are deposited.                                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              | <b>Form Code</b>                                                                                                          |                   | <b>FORM TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                 |       |      |     |               |                    |                 |
| <b>Source Form</b>                           | 361                                                                                                                       |                   | Collection Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                 |       |      |     |               |                    |                 |
| <b>Register</b>                              | 416                                                                                                                       |                   | Deposit — Clearance Register                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |             |                                 |       |      |     |               |                    |                 |
|                                              | <b>Code</b>                                                                                                               |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |                                 |       |      |     |               |                    |                 |
|                                              | <b>Debits</b>                                                                                                             | <b>Credits</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
| <b>General Ledger Control Account</b>        | 1104                                                                                                                      | 1203              | Treasury Cash Clearing <sup>(a)</sup><br>Accounts Receivable—Expenditure Abatements <sup>(b)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5201              | <div style="display: flex; align-items: center; justify-content: center;"> <div style="font-size: 4em; margin-right: 10px;">}</div> <div> <b>c</b><br/>           Support Expenditures<br/>           Capital Outlay Expenditures<br/>           State Aid and Benefit Expenditures<br/>           Local Assistance Expenditures<br/>           Grant Transfers<br/>           Federal Grant Transfers<br/>           Fiduciary Disbursements<br/>           Operating Expenses<br/>           Transfers—Out<br/>           Income Refunds<br/>           Bond Principal Payments<br/>           Bond Interest Expense<br/>           Fiscal Agent Fees<br/>           Disbursements—Other         </div> </div> |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5202              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5203              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5204              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5205              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5206              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5207              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5208              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5209              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5210              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5212              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5213              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              |                                                                                                                           | 5214              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              | 5215                                                                                                                      |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                       | <b>Form Code</b>  | <b>FORM TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |               | <b>Trans Codes</b> |                 |
|                                              | <input type="checkbox"/>                                                                                                  | 431               | Expenditure Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | C           | Author                          | Enc   | Ded  | Exp | Bal           | 4958               |                 |
|                                              | <input type="checkbox"/>                                                                                                  |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              | <input type="checkbox"/>                                                                                                  | 432               | Income Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |             | Est                             | Rec   | Coll | Bal |               |                    |                 |
|                                              | <input type="checkbox"/>                                                                                                  |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              | <input type="checkbox"/>                                                                                                  | 433               | Income Clearance Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             | Coll                            | Trans | Ref  | Bal |               |                    |                 |
|                                              | <input type="checkbox"/>                                                                                                  |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              | <input type="checkbox"/>                                                                                                  |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              | <input type="checkbox"/>                                                                                                  |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
|                                              | <input type="checkbox"/>                                                                                                  |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |
| <b>Detail</b>                                | <b>Form Code</b>                                                                                                          | <b>FORM TITLE</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     | <b>Affect</b> |                    |                 |
|                                              |                                                                                                                           | 442               | Accounts Receivable Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |                                 |       |      |     |               | <b>Increase</b>    | <b>Decrease</b> |
|                                              |                                                                                                                           | 441               | Cash Clearing Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |                                 |       |      |     |               | (a)                | (b)             |
| <b>NOTES</b>                                 | (a) Amount deposited<br>(b) Amount of receivables collected.<br>(c) Amount collected not relating to accounts receivable. |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                 |       |      |     |               |                    |                 |

TRANSACTION

DESCRIPTION

TITLE

**Expenditure Abatement Collections Deposited: Clearance Account Refunds**

DETAILS

Collections, representing the recovery of income erroneously refunded from an income collection clearance account, are deposited.

Form Code

FORM TITLE

Source Form

361

Collection Report

Register

416

Deposit — Clearance Register (a)

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1104

1203  
5211

Treasury Cash Clearing<sup>(a)</sup>  
Accounts Receivable—Abatements<sup>(b)</sup>  
Income Refunds—Clearance<sup>(c)</sup>

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

C

Author

Enc

Ded

Exp

Bal

4958

X

432

Income Control Ledger

Est

Rec

Coll

Bal

X

433

Income Clearance Control Ledger

C

Coll

Trans

Ref

Bal

3948

Detail

Form Code

FORM TITLE

Affect  
Increase Decrease

442

Accounts Receivable Ledger

(b)

441

Cash Clearing Ledger

(a)

NOTES

- (a) Total deposited  
(b) Amount of previous billings collected.  
(c) Amount collected not previously billed.

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                           |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
|----------------------------------------------|-----|-------------------------------------------------------------------------------------------|--|---------------------------------|--|--|--|-------------|--|---------------------------------|--|------|--|--------------------|--|-------------------|--|
| <b>TITLE</b>                                 |     | <b>Amounts Due From Other Entities Collected and Deposited</b>                            |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
| <b>DETAILS</b>                               |     | Amounts recorded as due from State, local or federal entities are received and deposited. |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                         |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
| <b>Source Form</b>                           | 361 | Collection Report                                                                         |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
| <b>Register</b>                              | 416 | Deposit -Clearance Register                                                               |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                      |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                            |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
| 1104                                         |     | 1301                                                                                      |  | Treasury Cash Clearing          |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
|                                              |     | 1302                                                                                      |  | Due From State Funds            |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
|                                              |     | 1303                                                                                      |  | Due From Federal Government     |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
|                                              |     |                                                                                           |  | Due From Local Agencies         |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>Form Code</b>                                                                          |  | <b>FORM TITLE</b>               |  |  |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |      |  | <b>Trans Codes</b> |  |                   |  |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                       |  | Expenditure Control Ledger      |  |  |  | Author      |  | Enc                             |  | Ded  |  | Exp                |  | Bal               |  |
|                                              |     | 432                                                                                       |  | Income Control Ledger           |  |  |  | Est         |  | Rec                             |  | Coll |  | Bal                |  |                   |  |
|                                              |     | 433                                                                                       |  | Income Clearance Control Ledger |  |  |  | Coll        |  | Trans                           |  | Ref  |  | Bal                |  |                   |  |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                          |  | <b>FORM TITLE</b>               |  |  |  |             |  |                                 |  |      |  |                    |  | <b>Affect</b>     |  |
|                                              |     | 441                                                                                       |  | Cash Clearing Ledger            |  |  |  |             |  |                                 |  |      |  |                    |  | Increase Decrease |  |
|                                              |     |                                                                                           |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |
| <b>NOTES</b>                                 |     |                                                                                           |  |                                 |  |  |  |             |  |                                 |  |      |  |                    |  |                   |  |

TRANSACTION

DESCRIPTION

TITLE

## Inter-Entity Loans: Received

DETAILS

Monies loaned by one accounting entity to another are "receipted" by the receipted accounting entity.

Form Code

FORM TITLE

Source Form

331

No Warrant Transfer of Funds (In)

Register

418

No Warrant Transfer Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1105

2102

Cash in Treasury  
Inter-Entity Loans Payable

Subsidiary Ledger Transaction Control

NONE REQUIRED

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                |           |                                                     |  |  |      |                          |       |      |          |          |             |
|----------------------------------------------|--|----------------------------------------------------------------|-----------|-----------------------------------------------------|--|--|------|--------------------------|-------|------|----------|----------|-------------|
| <b>TITLE</b>                                 |  | <b>Bond Retirement: Cash Returned by Fiscal Agents</b>         |           |                                                     |  |  |      |                          |       |      |          |          |             |
| <b>DETAILS</b>                               |  | Cash, transferred to a fiscal agent, is returned to the State. |           |                                                     |  |  |      |                          |       |      |          |          |             |
| <b>Source Form</b>                           |  | Form Code                                                      |           | FORM TITLE                                          |  |  |      |                          |       |      |          |          |             |
|                                              |  | 361                                                            |           | Collection Report                                   |  |  |      |                          |       |      |          |          |             |
| <b>Register</b>                              |  | 416                                                            |           | Deposit — Clearance Register                        |  |  |      |                          |       |      |          |          |             |
| <b>General Ledger Control Account</b>        |  | Code                                                           |           | GENERAL CONTROL ACCOUNT TITLE                       |  |  |      |                          |       |      |          |          |             |
|                                              |  | Debits                                                         | Credits   |                                                     |  |  |      |                          |       |      |          |          |             |
|                                              |  | 1104                                                           | 1903      | Treasury Cash Clearing<br>Advances to Fiscal Agents |  |  |      |                          |       |      |          |          |             |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                            | Form Code | FORM TITLE                                          |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          |          | Trans Codes |
|                                              |  | <input checked="" type="checkbox"/>                            | 431       | Expenditure Control Ledger                          |  |  |      | Author                   | Enc   | Ded  | Exp      | Bal      |             |
|                                              |  |                                                                |           |                                                     |  |  |      |                          |       | —    |          | +        | 3958        |
|                                              |  |                                                                |           |                                                     |  |  |      |                          |       |      | +        | —        | 4859        |
|                                              |  |                                                                | 432       | Income Control Ledger                               |  |  |      | Est                      | Rec   | Coll | Bal      |          |             |
|                                              |  |                                                                |           |                                                     |  |  |      |                          |       |      |          |          |             |
|                                              |  |                                                                | 433       | Income Clearance Control Ledger                     |  |  |      | Coll                     | Trans | Ref  | Bal      |          |             |
|                                              |  |                                                                |           |                                                     |  |  |      |                          |       |      |          |          |             |
|                                              |  |                                                                |           |                                                     |  |  |      |                          |       |      |          |          |             |
|                                              |  |                                                                |           |                                                     |  |  |      |                          |       |      |          |          |             |
| <b>Detail</b>                                |  | <input checked="" type="checkbox"/>                            | Form Code | FORM TITLE                                          |  |  |      |                          |       |      | Affect   |          |             |
|                                              |  |                                                                | 441       | Cash Clearing Ledger                                |  |  |      |                          |       |      | Increase | Decrease |             |
|                                              |  |                                                                |           |                                                     |  |  |      |                          |       |      | X        |          |             |
| <b>NOTES</b>                                 |  |                                                                |           |                                                     |  |  |      |                          |       |      |          |          |             |

TRANSACTION ▲

DESCRIPTION

|                                               |     |                                                                                                                                                                                                                                           |                  |                                             |             |                                 |       |      |     |     |                          |
|-----------------------------------------------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------------|
| <b>TITLE</b>                                  |     | <b>Property Sold: Enterprise -Type Account</b>                                                                                                                                                                                            |                  |                                             |             |                                 |       |      |     |     |                          |
| <b>DETAILS</b>                                |     | Monies, representing the sale of fixed assets from specified accounting entities, are collected and deposited.                                                                                                                            |                  |                                             |             |                                 |       |      |     |     |                          |
| <b>Form Code</b>                              |     | <b>FORM TITLE</b>                                                                                                                                                                                                                         |                  |                                             |             |                                 |       |      |     |     |                          |
| <b>Source Form</b>                            | 361 | Collection Report                                                                                                                                                                                                                         |                  |                                             |             |                                 |       |      |     |     |                          |
| <b>Register</b>                               | 416 | Deposit—Clearance Register                                                                                                                                                                                                                |                  |                                             |             |                                 |       |      |     |     |                          |
| <b>Code</b>                                   |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                                                                      |                  |                                             |             |                                 |       |      |     |     |                          |
| <b>Debits</b>                                 |     | <b>Credits</b>                                                                                                                                                                                                                            |                  |                                             |             |                                 |       |      |     |     |                          |
| 1104                                          |     |                                                                                                                                                                                                                                           |                  | Treasury Cash Clearing a                    |             |                                 |       |      |     |     |                          |
| 1707                                          |     |                                                                                                                                                                                                                                           |                  | Accumulated Depreciation—Buildings          |             |                                 |       |      |     |     |                          |
| 1708                                          |     |                                                                                                                                                                                                                                           |                  | Accumulated Depreciation—Other Improvements |             |                                 |       |      |     |     |                          |
| 1709                                          |     |                                                                                                                                                                                                                                           |                  | Accumulated Depreciation—Equipment          |             |                                 |       |      |     |     |                          |
| 1710                                          |     |                                                                                                                                                                                                                                           |                  | Accumulated Depreciation—Other Fixed Assets |             |                                 |       |      |     |     |                          |
|                                               |     | 1701                                                                                                                                                                                                                                      |                  | Land                                        |             |                                 |       |      |     |     |                          |
|                                               |     | 1702                                                                                                                                                                                                                                      |                  | Buildings                                   |             |                                 |       |      |     |     |                          |
|                                               |     | 1703                                                                                                                                                                                                                                      |                  | Other Improvements                          |             |                                 |       |      |     |     |                          |
|                                               |     | 1704                                                                                                                                                                                                                                      |                  | Equipment                                   |             |                                 |       |      |     |     |                          |
|                                               |     | 1705                                                                                                                                                                                                                                      |                  | Other Fixed Assets                          |             |                                 |       |      |     |     |                          |
| 4101                                          |     | 4101                                                                                                                                                                                                                                      |                  | Fund Balance—General                        |             |                                 |       |      |     |     |                          |
|                                               |     |                                                                                                                                                                                                                                           |                  | c                                           |             |                                 |       |      |     |     |                          |
|                                               |     |                                                                                                                                                                                                                                           |                  | b                                           |             |                                 |       |      |     |     |                          |
| <b>Subsidiary Ledger, Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                                                                                                                                                                       | <b>Form Code</b> | <b>FORM TITLE</b>                           | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b>       |
| <b>NONE REQUIRED</b>                          |     |                                                                                                                                                                                                                                           | 431              | Expenditure Control Ledger                  |             | Author                          | Enc   | Ded  | Exp | Bal |                          |
|                                               |     |                                                                                                                                                                                                                                           |                  |                                             |             |                                 |       |      |     |     |                          |
|                                               |     |                                                                                                                                                                                                                                           | 432              | Income Control Ledger                       |             | Est                             | Rec   | Coll | Bel |     |                          |
|                                               |     |                                                                                                                                                                                                                                           |                  |                                             |             |                                 |       |      |     |     |                          |
|                                               |     |                                                                                                                                                                                                                                           | 433              | Income Clearance Control Ledger             |             | Coll                            | Trans | Ref  | Bel |     |                          |
|                                               |     |                                                                                                                                                                                                                                           |                  |                                             |             |                                 |       |      |     |     |                          |
| <b>Detail</b>                                 |     |                                                                                                                                                                                                                                           | <b>Form Code</b> | <b>FORM TITLE</b>                           |             |                                 |       |      |     |     | <b>Affect</b>            |
|                                               |     |                                                                                                                                                                                                                                           | 441              | Cash Clearing Ledger                        |             |                                 |       |      |     |     | <b>Increase Decrease</b> |
|                                               |     |                                                                                                                                                                                                                                           |                  |                                             |             |                                 |       |      |     |     | (a)                      |
|                                               |     |                                                                                                                                                                                                                                           |                  |                                             |             |                                 |       |      |     |     |                          |
| <b>NOTES</b>                                  |     | <p>Items sold are to be reduced from the Property Subsidiary Ledger and the Depreciation Analysis Ledger.</p> <p>(a) Amount received.</p> <p>(b) Amount of accumulated depreciation on item sold.</p> <p>(c) Book value of item sold.</p> |                  |                                             |             |                                 |       |      |     |     |                          |

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
|----------------------------------------------|-----|-------------------------------------------------------------------------------------|------------------|---------------------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------|
| <b>TITLE</b>                                 |     | <b>Property Surveyed: Enterprise -Type Accounts</b>                                 |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>DETAILS</b>                               |     | Fixed assets, recorded in other than the General Fixed Asset Fund, are written off. |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                   |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Source Form</b>                           | 391 | Journal Voucher                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Register</b>                              | 419 | General Register                                                                    |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                      |                  |                                             |             |                                 |       |      |     |     |                    |
| 1707                                         |     |                                                                                     |                  | Accumulated Depreciation—Buildings          |             |                                 |       |      |     |     |                    |
| 1708                                         |     |                                                                                     |                  | Accumulated Depreciation—Other Improvements |             |                                 |       |      |     |     |                    |
| 1709                                         |     |                                                                                     |                  | Accumulated Depreciation—Equipment          |             |                                 |       |      |     |     |                    |
| 1710                                         |     |                                                                                     |                  | Accumulated Depreciation—Other Fixed Assets |             |                                 |       |      |     |     |                    |
| 4101                                         |     |                                                                                     |                  | Fund Balance—General(a)                     |             |                                 |       |      |     |     |                    |
|                                              |     | 1702                                                                                |                  | Buildings                                   |             |                                 |       |      |     |     |                    |
|                                              |     | 1703                                                                                |                  | Other Improvements                          |             |                                 |       |      |     |     |                    |
|                                              |     | 1704                                                                                |                  | Equipment                                   |             |                                 |       |      |     |     |                    |
|                                              |     | 1705                                                                                |                  | Other Fixed Assets                          |             |                                 |       |      |     |     |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                 | <b>Form Code</b> | <b>FORM TITLE</b>                           | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |
| <b>NONE REQUIRED</b>                         |     |                                                                                     | 431              | Expenditure Control Ledger                  |             | Author                          | Enc   | Ded  | Exp | Bal |                    |
|                                              |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
|                                              |     |                                                                                     | 432              | Income Control Ledger                       |             | Est                             | Rec   | Coll | Bal |     |                    |
|                                              |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
|                                              |     |                                                                                     | 433              | Income Clearance Control Ledger             |             | Coll                            | Trans | Ref  | Bal |     |                    |
|                                              |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Detail</b>                                |     |                                                                                     | <b>Form Code</b> | <b>FORM TITLE</b>                           |             | <b>Affect</b>                   |       |      |     |     |                    |
|                                              |     |                                                                                     |                  |                                             |             | <b>Increase Decrease</b>        |       |      |     |     |                    |
|                                              |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>NOTES</b>                                 |     | (a) Amount of undepreciated balance written off.                                    |                  |                                             |             |                                 |       |      |     |     |                    |

TRANSACTION



DESCRIPTION

|                                               |                                     |                                                                                                                                |                                 |                                            |                                 |       |      |     |     |  |                    |
|-----------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------|---------------------------------|-------|------|-----|-----|--|--------------------|
| <b>TITLE</b>                                  |                                     | <b>Collections: Treasurer's Receipt</b>                                                                                        |                                 |                                            |                                 |       |      |     |     |  |                    |
| <b>DETAILS</b>                                |                                     | To record the clearance of monies deposited in a commercial bank to the credit of the State Treasurer into the State Treasury. |                                 |                                            |                                 |       |      |     |     |  |                    |
| <b>Form Code</b>                              |                                     | <b>FORM TITLE</b>                                                                                                              |                                 |                                            |                                 |       |      |     |     |  |                    |
| <b>Source Form</b>                            | 362                                 | Treasurer's Receipt                                                                                                            |                                 |                                            |                                 |       |      |     |     |  |                    |
| <b>Register</b>                               | 416                                 | Deposit—Clearance Register                                                                                                     |                                 |                                            |                                 |       |      |     |     |  |                    |
| <b>Code</b>                                   |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                           |                                 |                                            |                                 |       |      |     |     |  |                    |
| <b>Debits</b>                                 |                                     | <b>Credits</b>                                                                                                                 |                                 |                                            |                                 |       |      |     |     |  |                    |
| 1105                                          |                                     | 1104                                                                                                                           |                                 | Cash in Treasury<br>Treasury Cash Clearing |                                 |       |      |     |     |  |                    |
| <b>General Ledger Control Account</b>         |                                     |                                                                                                                                |                                 |                                            |                                 |       |      |     |     |  |                    |
| <b>Subsidiary Ledger, Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                                               | <b>FORM TITLE</b>               | <b>Note</b>                                | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     |  | <b>Trans Codes</b> |
|                                               | <b>NONE REQUIRED</b>                | 431                                                                                                                            | Expenditure Control Ledger      |                                            | Author                          | Enc   | Ded  | Exp | Bal |  |                    |
|                                               |                                     | 432                                                                                                                            | Income Control Ledger           |                                            | Est                             | Rec   | Coll | Bal |     |  |                    |
|                                               |                                     | 433                                                                                                                            | Income Clearance Control Ledger |                                            | Coll                            | Trans | Ref  | Bal |     |  |                    |
|                                               |                                     |                                                                                                                                |                                 |                                            |                                 |       |      |     |     |  |                    |
|                                               |                                     |                                                                                                                                |                                 |                                            |                                 |       |      |     |     |  |                    |
|                                               |                                     |                                                                                                                                |                                 |                                            |                                 |       |      |     |     |  |                    |
|                                               | <b>Detail</b>                       | <b>Form Code</b>                                                                                                               | <b>FORM TITLE</b>               |                                            | <b>Affect</b>                   |       |      |     |     |  |                    |
|                                               |                                     | 441                                                                                                                            | Cash Clearing Ledger            |                                            | <b>Increase</b>                 |       |      |     |     |  | <b>Decrease</b>    |
|                                               |                                     |                                                                                                                                |                                 |                                            |                                 |       |      |     |     |  | X                  |
|                                               |                                     |                                                                                                                                |                                 |                                            |                                 |       |      |     |     |  |                    |
| <b>NOTES</b>                                  |                                     |                                                                                                                                |                                 |                                            |                                 |       |      |     |     |  |                    |



TRANSACTION ▲

DESCRIPTION

|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------------------|--|--|--|-------------|---------------------------------|-------|------|-----------------|--------------------|--|
| <b>TITLE</b>                                 | <b>Interest and Investment Earnings Deposited by Treasurer</b>                                                             |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
| <b>DETAILS</b>                               | Interest and investment earnings collected and deposited directly by the State Treasurer are recorded in the General Fund. |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
| <b>Form Code</b>                             | <b>FORM TITLE</b>                                                                                                          |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
| <b>Source Form</b>                           | 391                                                                                                                        | Journal Voucher   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
| <b>Register</b>                              | 419                                                                                                                        | General Register  |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>   |  |  |  |             |                                 |       |      |                 |                    |  |
|                                              | <b>Debits</b>                                                                                                              | <b>Credits</b>    |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
|                                              | 1105                                                                                                                       |                   | Cash in Treasury                       |  |  |  |             |                                 |       |      |                 |                    |  |
|                                              |                                                                                                                            | 5105<br>5106      | Interest Income<br>Investment Earnings |  |  |  |             |                                 |       |      |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                        | <b>Form Code</b>  | <b>FORM TITLE</b>                      |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |                 | <b>Trans Codes</b> |  |
|                                              |                                                                                                                            | 431               | Expenditure Control Ledger             |  |  |  |             | Author                          | Enc   | Ded  | Exp             | Bal                |  |
|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
|                                              | X                                                                                                                          | 432               | Income Control Ledger                  |  |  |  |             | Est                             | Rec   | Coll | Bal             |                    |  |
|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      |                 | 3849               |  |
|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
|                                              |                                                                                                                            | 433               | Income Clearance Control Ledger        |  |  |  |             | Coll                            | Trans | Ref  | Bal             |                    |  |
|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
| <b>Detail</b>                                | <b>Form Code</b>                                                                                                           | <b>FORM TITLE</b> |                                        |  |  |  |             |                                 |       |      | <b>Affect</b>   |                    |  |
|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      | <b>Increase</b> | <b>Decrease</b>    |  |
|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
|                                              |                                                                                                                            |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |
| <b>NOTES</b>                                 | Documentation for entry is prepared by the State Treasurer's Office.                                                       |                   |                                        |  |  |  |             |                                 |       |      |                 |                    |  |

TRANSACTION



DESCRIPTION

|                                              |     |                                                                                                                                                                    |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
|----------------------------------------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------|--|--|--|-------------|--|---------------------------------|--|-------|--|--------------------|--|-----|--|---------------|--|----------|--|
| <b>TITLE</b>                                 |     | <b>Cancelled State-dated Warrants are Recorded</b>                                                                                                                 |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
| <b>DETAILS</b>                               |     | Warrants reported as stale-dated by the State Auditor and "cancelled" by the State Treasurer are recorded in the accounting entity responsible for their issuance. |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                                                                                  |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
| <b>Source Form</b>                           | 391 | Journal Voucher                                                                                                                                                    |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
| <b>Register</b>                              | 419 | General Register                                                                                                                                                   |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                               |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                                                                     |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
| 1105                                         |     | 2503                                                                                                                                                               |  | Cash in Treasury<br>Accountability for State-dated Warrants |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>Form Code</b>                                                                                                                                                   |  | <b>FORM TITLE</b>                                           |  |  |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |       |  | <b>Trans Codes</b> |  |     |  |               |  |          |  |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                                                                                                |  | Expenditure Control Ledger                                  |  |  |  |             |  | Author                          |  | Enc   |  | Ded                |  | Exp |  | Bal           |  |          |  |
|                                              |     | 432                                                                                                                                                                |  | Income Control Ledger                                       |  |  |  |             |  | Est                             |  | Rec   |  | Coll               |  | Bal |  |               |  |          |  |
|                                              |     | 433                                                                                                                                                                |  | Income Clearance Control Ledger                             |  |  |  |             |  | Coll                            |  | Trans |  | Ref                |  | Bal |  |               |  |          |  |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                                                                                                   |  | <b>FORM TITLE</b>                                           |  |  |  |             |  |                                 |  |       |  |                    |  |     |  | <b>Affect</b> |  |          |  |
|                                              |     |                                                                                                                                                                    |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  | Increase      |  | Decrease |  |
|                                              |     |                                                                                                                                                                    |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |
| <b>NOTES</b>                                 |     | Agencies are to maintain a file of State-dated Warrant Notices to detail the balance in account 2503—Accountability for State-dated Warrants.                      |  |                                                             |  |  |  |             |  |                                 |  |       |  |                    |  |     |  |               |  |          |  |

(b) Amount of the claim.

TRANSACTION



DESCRIPTION

TITLE

**Warrant Claims: Miscellaneous Assets/Prepayments**

DETAILS

To record claims, requesting the issuance of warrants, submitted against an enterprise-type account wherein the disbursement is not properly accountable as an expenditure.

Form Code

FORM TITLE

Source Form

321

Standard Warrant Claim

Register

413

Disbursement Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1802  
1905

1105

Merchandise Inventory  
Other Prepayments  
Cash in Treasury

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

3859

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

TITLE

**Warrant Claims: Budgeted Income Refunds (Non-Clearance)**

DETAILS

Claims, requesting the issuance of warrants to refund income collected (budgeted) by a non-income collection clearance account, are recorded.

Source Form

Form Code

FORM TITLE

321

Standard Warrant Claim

Register

413

Disbursement Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5210

1105

Income Refunds

Cash in Treasury

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

4859

+

—

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect

Increase Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |                                     |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
|----------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|--|
| <b>TITLE</b>                                 |                                     | <b>Warrant Claims: Non-Budgeted Income Refunds</b>                                                                                                |                            |             |                                 |       |      |     |                 |                    |  |
| <b>DETAILS</b>                               |                                     | Claims, requesting the issuance of warrants to refund income collected (non-budgeted) by a non-income collection clearance account, are recorded. |                            |             |                                 |       |      |     |                 |                    |  |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                                                                 |                            |             |                                 |       |      |     |                 |                    |  |
| <b>Source Form</b>                           | 321                                 | Standard Warrant Claim                                                                                                                            |                            |             |                                 |       |      |     |                 |                    |  |
| <b>Register</b>                              | 413                                 | Disbursement Register                                                                                                                             |                            |             |                                 |       |      |     |                 |                    |  |
| <b>Code</b>                                  |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                              |                            |             |                                 |       |      |     |                 |                    |  |
| <b>Debits</b>                                |                                     | <b>Credits</b>                                                                                                                                    |                            |             |                                 |       |      |     |                 |                    |  |
| <b>General Ledger Control Account</b>        | 5101                                | Revenue                                                                                                                                           |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 5102                                | Operating Income                                                                                                                                  |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 5103                                | Federal Grant and Cost Sharing Income                                                                                                             |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 5104                                | Private Grant Income                                                                                                                              |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 5105                                | Interest Income                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 5106                                | Investment Earnings                                                                                                                               |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 5107                                | Fiduciary Income                                                                                                                                  |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 5109                                | Bond Proceeds                                                                                                                                     |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 5110                                | Asset Sale Proceeds                                                                                                                               |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 5114                                | Reimbursements                                                                                                                                    |                            |             |                                 |       |      |     |                 |                    |  |
| 5116                                         | Sinking Fund Contributions          |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
| 5118                                         | Income—Other                        |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
|                                              | 1105                                | Cash in Treasury                                                                                                                                  |                            |             |                                 |       |      |     |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                                                                  | <b>FORM TITLE</b>          | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |  |
|                                              |                                     | 431                                                                                                                                               | Expenditure Control Ledger |             | Author                          | Enc   | Ded  | Exp | Bel             |                    |  |
|                                              |                                     |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
|                                              |                                     |                                                                                                                                                   |                            |             | Est                             | Rec   | Coll | Bal |                 |                    |  |
|                                              | X                                   | 432                                                                                                                                               | Income Control Ledger      |             |                                 |       | —    | +   |                 | 3948               |  |
|                                              |                                     |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
|                                              |                                     |                                                                                                                                                   |                            |             | Coll                            | Trans | Ref  | Bal |                 |                    |  |
|                                              |                                     |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
|                                              |                                     |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
|                                              |                                     |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
| <b>Detail</b>                                | <b>Form Code</b>                    | <b>FORM TITLE</b>                                                                                                                                 |                            |             |                                 |       |      |     | <b>Affect</b>   |                    |  |
|                                              |                                     |                                                                                                                                                   |                            |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |  |
|                                              |                                     |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |
| <b>NOTES</b>                                 |                                     |                                                                                                                                                   |                            |             |                                 |       |      |     |                 |                    |  |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                             |                  |                                                |             |                                 |       |      |     |                 |                    |
|----------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------------|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |  | <b>Warrant Claims: Income Refunds (Clearance)</b>                                                                           |                  |                                                |             |                                 |       |      |     |                 |                    |
| <b>DETAILS</b>                               |  | Claims are issued requesting the issuance of warrants to refund income collected by a income collections clearance account. |                  |                                                |             |                                 |       |      |     |                 |                    |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                           |                  |                                                |             |                                 |       |      |     |                 |                    |
| <b>Source Form</b>                           |  | 321 Standard Warrant Claim                                                                                                  |                  |                                                |             |                                 |       |      |     |                 |                    |
| <b>Register</b>                              |  | 413 Disbursement Register                                                                                                   |                  |                                                |             |                                 |       |      |     |                 |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                 |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>           |             |                                 |       |      |     |                 |                    |
|                                              |  | <b>Debits</b>                                                                                                               | <b>Credits</b>   |                                                |             |                                 |       |      |     |                 |                    |
|                                              |  | 5211                                                                                                                        | 1105             | Income Refunds – Clearance<br>Cash in Treasury |             |                                 |       |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                         | <b>Form Code</b> | <b>FORM TITLE</b>                              | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |
|                                              |  | X                                                                                                                           | 431              | Expenditure Control Ledger                     |             | Author                          | Enc   | Ded  | Exp | Bal             | 4859               |
|                                              |  |                                                                                                                             |                  |                                                |             |                                 |       |      | +   | —               |                    |
|                                              |  |                                                                                                                             | 432              | Income Control Ledger                          |             | Est                             | Rec   | Coll | Bel |                 |                    |
|                                              |  |                                                                                                                             |                  |                                                |             |                                 |       |      |     |                 |                    |
|                                              |  | X                                                                                                                           | 433              | Income Clearance Control Ledger                |             | Coll                            | Trans | Ref  | Bal |                 | 3849               |
|                                              |  |                                                                                                                             |                  |                                                |             |                                 |       | +    | —   |                 |                    |
| <b>Detail</b>                                |  |                                                                                                                             | <b>Form Code</b> | <b>FORM TITLE</b>                              |             |                                 |       |      |     | <b>Affect</b>   |                    |
|                                              |  |                                                                                                                             |                  |                                                |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |
|                                              |  |                                                                                                                             |                  |                                                |             |                                 |       |      |     |                 |                    |
| <b>NOTES</b>                                 |  |                                                                                                                             |                  |                                                |             |                                 |       |      |     |                 |                    |

Items purchased are to be recorded in the Property Subsidiary Ledger.



TRANSACTION

DESCRIPTION

TITLE

**Payroll Claim: Non-Central Payroll**

DETAILS

Requests to disburse payroll warrants directly from an appropriation (rather than from the Payroll Revolving Account) are recorded.

Form Code

FORM TITLE

Source Form

322

Payroll Claim

Register

413

Disbursement Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

2403

1803

Reserve for Encumbrances

Encumbrances

(a)

5201

Support Expenditures

5202

Capital Outlay Expenditures

5207

Fiduciary Disbursements

(b)

5208

Operating Expenses

5216

Disbursements—Other

1105

Cash in Treasury

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

a

Author

Enc

Ded

Exp

Bal

2958

b

+

4859

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

(a) Amount encumbered.

(b) Total amount of claim.

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                                                                                                                         |  |                                     |                   |  |  |          |               |                                 |      |          |     |                    |
|----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------|-------------------|--|--|----------|---------------|---------------------------------|------|----------|-----|--------------------|
| <b>TITLE</b>                                 |     | <b>Warrant Claims: Short-Term Investments <sup>(a)</sup></b>                                                                                                                            |  |                                     |                   |  |  |          |               |                                 |      |          |     |                    |
| <b>DETAILS</b>                               |     | Claims, requesting the issuance of warrants to purchase short-term investments, are recorded.                                                                                           |  |                                     |                   |  |  |          |               |                                 |      |          |     |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                                                                                                       |  |                                     |                   |  |  |          |               |                                 |      |          |     |                    |
| <b>Source Form</b>                           | 321 | Standard Warrant Claim                                                                                                                                                                  |  |                                     |                   |  |  |          |               |                                 |      |          |     |                    |
| <b>Register</b>                              | 413 | Disbursement Register                                                                                                                                                                   |  |                                     |                   |  |  |          |               |                                 |      |          |     |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                    |  |                                     |                   |  |  |          |               |                                 |      |          |     |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                                                                                          |  |                                     |                   |  |  |          |               |                                 |      |          |     |                    |
| 1613                                         |     |                                                                                                                                                                                         |  | Federal Securities at Cost          |                   |  |  |          |               |                                 |      |          |     |                    |
| 1605                                         |     |                                                                                                                                                                                         |  | State Securities at Cost            |                   |  |  |          |               |                                 |      |          |     |                    |
| 1607                                         |     |                                                                                                                                                                                         |  | Local Government Securities at Cost |                   |  |  |          |               |                                 |      |          |     |                    |
| 1609                                         |     |                                                                                                                                                                                         |  | Other Investments at Cost           |                   |  |  |          |               |                                 |      |          |     |                    |
| 1611                                         |     |                                                                                                                                                                                         |  | Interest Purchased                  |                   |  |  |          |               |                                 |      |          |     |                    |
|                                              |     | 1105                                                                                                                                                                                    |  | Cash in Treasury                    |                   |  |  |          |               |                                 |      |          |     |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                                                                                                                     |  | <b>Form Code</b>                    | <b>FORM TITLE</b> |  |  |          | <b>Note</b>   | <b>BALANCE COLUMNS AFFECTED</b> |      |          |     | <b>Trans Codes</b> |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                                                                                                                     |  | Expenditure Control Ledger          |                   |  |  |          | Author        | Enc                             | Ded  | Exp      | Bal |                    |
|                                              |     | 432                                                                                                                                                                                     |  | Income Control Ledger               |                   |  |  |          | Est           | Rec                             | Coll | Bal      |     |                    |
|                                              |     | 433                                                                                                                                                                                     |  | Income Clearance Control Ledger     |                   |  |  |          | Coll          | Trans                           | Ref  | Bal      |     |                    |
| <b>Detail</b>                                |     |                                                                                                                                                                                         |  | <b>Form Code</b>                    | <b>FORM TITLE</b> |  |  |          | <b>Affect</b> |                                 |      |          |     |                    |
|                                              |     |                                                                                                                                                                                         |  |                                     |                   |  |  | Increase |               |                                 |      | Decrease |     |                    |
| <b>NOTES</b>                                 |     | (a) Short-term investments, as defined by current administrative regulations, are to be recorded at cost and, consequently, premiums or discounts will not be amortized or accumulated. |  |                                     |                   |  |  |          |               |                                 |      |          |     |                    |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                                                                                                       |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
|----------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|---------------------------------|--|--|--|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 |  | <b>Warrant Claims: Long-Term Investments</b>                                                                                                                                                          |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                               |  | Claims, requesting the issuance of warrants to purchase long-term investments, are recorded.                                                                                                          |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
| <b>Source Form</b>                           |  | Form Code                                                                                                                                                                                             |                                     | FORM TITLE                           |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  | 321                                                                                                                                                                                                   |                                     | Standard Warrant Claim               |                                 |  |  |  |      |                          |       |      |     |          |             |
| <b>Register</b>                              |  | 413                                                                                                                                                                                                   |                                     | Disbursement Register                |                                 |  |  |  |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                                                                           |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b> |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  | <b>Debits</b>                                                                                                                                                                                         | <b>Credits</b>                      |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  | 1601                                                                                                                                                                                                  |                                     | Mortgages                            |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  | 1602                                                                                                                                                                                                  |                                     | Federal Securities at Par            |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  | 1604                                                                                                                                                                                                  |                                     | State Securities at Par              |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     | Local Government Securities at Par   |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     | Other Investments at Par             |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     | Unamortized Premiums (a)             |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     | Interest Purchased                   |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       | 1105                                | Cash in Treasury                     |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       | 2501                                | Unaccumulated Bond Discounts (b)     |                                 |  |  |  |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> |  | <b>NONE REQUIRED</b>                                                                                                                                                                                  | <input checked="" type="checkbox"/> | Form Code                            | FORM TITLE                      |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              |  |                                                                                                                                                                                                       |                                     | 431                                  | Expenditure Control Ledger      |  |  |  |      | Author                   | Enc   | Deb  | Exp | Bal      |             |
|                                              |  |                                                                                                                                                                                                       |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     | 432                                  | Income Control Ledger           |  |  |  |      | Est                      | Rec   | Coll | Bal |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     | 433                                  | Income Clearance Control Ledger |  |  |  |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
|                                              |  |                                                                                                                                                                                                       |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
| <b>Detail</b>                                |  |                                                                                                                                                                                                       | Form Code                           | FORM TITLE                           |                                 |  |  |  |      |                          |       |      |     | Affect   |             |
|                                              |  |                                                                                                                                                                                                       |                                     |                                      |                                 |  |  |  |      |                          |       |      |     | Increase | Decrease    |
|                                              |  |                                                                                                                                                                                                       |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |
| <b>NOTES</b>                                 |  | (a) Amount paid for investments in excess of their par value (excluding accrued interest purchased).<br>(b) Amount by which par value exceeds the amount paid (excluding accrued interest purchased). |                                     |                                      |                                 |  |  |  |      |                          |       |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                                               |                  |                                 |             |                                 |       |      |     |                 |                    |
|----------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------|------------------|---------------------------------|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |     | <b>Bond Principal and Interest Payments: Sinking Fund Account</b>                                             |                  |                                 |             |                                 |       |      |     |                 |                    |
| <b>DETAILS</b>                               |     | To record bond principal and interest paid directly from a Sinking Fund account (not through a fiscal agent). |                  |                                 |             |                                 |       |      |     |                 |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                             |                  |                                 |             |                                 |       |      |     |                 |                    |
| <b>Source Form</b>                           | 321 | Standard Warrant Claim                                                                                        |                  |                                 |             |                                 |       |      |     |                 |                    |
| <b>Register</b>                              | 413 | Disbursement Register                                                                                         |                  |                                 |             |                                 |       |      |     |                 |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                          |                  |                                 |             |                                 |       |      |     |                 |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                |                  |                                 |             |                                 |       |      |     |                 |                    |
| 5212                                         |     | 1105                                                                                                          |                  | Bond Principal Payments         |             |                                 |       |      |     |                 |                    |
| 5213                                         |     |                                                                                                               |                  | Bond Interest Expense           |             |                                 |       |      |     |                 |                    |
|                                              |     |                                                                                                               |                  | Cash in Treasury                |             |                                 |       |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                                           | <b>Form Code</b> | <b>FORM TITLE</b>               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |
|                                              |     | <input checked="" type="checkbox"/>                                                                           | 431              | Expenditure Control Ledger      |             | Author                          | Enc   | Ded  | Exp | Bal             | 4859               |
|                                              |     | <input checked="" type="checkbox"/>                                                                           | 432              | Income Control Ledger           |             | Est                             | Rec   | Coll | Bal |                 |                    |
|                                              |     | <input checked="" type="checkbox"/>                                                                           | 433              | Income Clearance Control Ledger |             | Coll                            | Trans | Ref  | Bal |                 |                    |
| <b>Detail</b>                                |     |                                                                                                               | <b>Form Code</b> | <b>FORM TITLE</b>               |             |                                 |       |      |     | <b>Affect</b>   |                    |
|                                              |     |                                                                                                               |                  |                                 |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |
|                                              |     |                                                                                                               |                  |                                 |             |                                 |       |      |     |                 |                    |
| <b>NOTES</b>                                 |     |                                                                                                               |                  |                                 |             |                                 |       |      |     |                 |                    |

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     |                 |                    |
|----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------|-------------|---------------------------------|------|-----|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |     | <b>Warrant Claim: Condemnation Deposit</b>                                                                            |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>DETAILS</b>                               |     | Claims, requesting the issuance of warrants to establish deposits required in condemnation proceedings, are recorded. |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                                     |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Source Form</b>                           | 321 | Standard Warrant Claim                                                                                                |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Register</b>                              | 413 | Disbursement Register                                                                                                 |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                  |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                        |                                 |                                           |             |                                 |      |     |     |                 |                    |
| 1403                                         |     | 1105                                                                                                                  |                                 | Condemnation Deposits<br>Cash in Treasury |             |                                 |      |     |     |                 |                    |
| <b>General Ledger Control Account</b>        |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <input checked="" type="checkbox"/>          |     | <b>Form Code</b>                                                                                                      | <b>FORM TITLE</b>               |                                           | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |      |     |     |                 | <b>Trans Codes</b> |
| <input checked="" type="checkbox"/>          |     | 431                                                                                                                   | Expenditure Control Ledger      |                                           | Author      | Enc                             | Ded  | Exp | Bal | 3859            |                    |
| <input checked="" type="checkbox"/>          |     | 432                                                                                                                   | Income Control Ledger           |                                           | Est         | Rec                             | Coll | Bal |     |                 |                    |
| <input checked="" type="checkbox"/>          |     | 433                                                                                                                   | Income Clearance Control Ledger |                                           | Coll        | Trans                           | Ref  | Bal |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                                                      | <b>FORM TITLE</b>               |                                           |             |                                 |      |     |     | <b>Affect</b>   |                    |
|                                              |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     | <b>Increase</b> | <b>Decrease</b>    |
| <b>NOTES</b>                                 |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     |                 |                    |

TRANSACTION

DESCRIPTION

|                                              |     |                                                                                                    |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
|----------------------------------------------|-----|----------------------------------------------------------------------------------------------------|---------------------------------|--|--|--|-------------|---------------------------------|-------|------|-----|--------------------|-----------------|
| <b>TITLE</b>                                 |     | <b>Warrant Claims: Prior Year Accrual Liquidations</b>                                             |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>DETAILS</b>                               |     | Claims are filed requesting the issuance of warrants to pay valid obligations accrued at year-end. |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                  |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>Source Form</b>                           | 321 | Standard Warrant Claim                                                                             |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>Register</b>                              | 413 | Disbursement Register                                                                              |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                               |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                     |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2301                                         |     | Accrued Support Expenditures                                                                       |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2302                                         |     | Accrued Capital Outlay Expenditures                                                                |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2303                                         |     | Accrued State Aid and Benefits                                                                     |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2304                                         |     | Accrued Local Assistance Expenditures                                                              |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2305                                         |     | Accrued State Grants                                                                               |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2306                                         |     | Accrued Federal Grant Transfers                                                                    |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2307                                         |     | Accrued Fiduciary Disbursements                                                                    |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2308                                         |     | Accrued Operating Expenses                                                                         |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2309                                         |     | Accrued Transfers—Out                                                                              |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2310                                         |     | Accrued Income Refunds                                                                             |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2311                                         |     | Accrued Income Refunds—Clearance                                                                   |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 2315                                         |     | Accrued Disbursements—Other                                                                        |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| 1105                                         |     | Cash in Treasury                                                                                   |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>General Ledger Control Account</b>        |     |                                                                                                    |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| <input checked="" type="checkbox"/>          |     | <b>Form Code</b>                                                                                   | <b>FORM TITLE</b>               |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |                 |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                                | Expenditure Control Ledger      |  |  |  |             | Author                          | Enc   | Ded  | Exp | Bal                |                 |
|                                              |     | 432                                                                                                | Income Control Ledger           |  |  |  |             | Est                             | Rec   | Coll | Bal |                    |                 |
|                                              |     | 433                                                                                                | Income Clearance Control Ledger |  |  |  |             | Coll                            | Trans | Ref  | Bal |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>Form Code</b>                                                                                   | <b>FORM TITLE</b>               |  |  |  |             |                                 |       |      |     | <b>Affect</b>      |                 |
| <b>Detail</b>                                |     |                                                                                                    |                                 |  |  |  |             |                                 |       |      |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |     |                                                                                                    |                                 |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>NOTES</b>                                 |     |                                                                                                    |                                 |  |  |  |             |                                 |       |      |     |                    |                 |

TRANSACTION

DESCRIPTION

TITLE

**Warrant Claims: Accounts Payable**

DETAILS

Claims, requesting the issuance of warrants, wherein previously recorded accounts payable are being liquidated, are recorded.

Source Form

Form Code

FORM TITLE

321

Standard Warrant Claim

Register

413

Disbursement Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

2101

1105

Accounts Payable  
Cash in Treasury

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

443

Accounts Payable Ledger

X

NOTES

|                                       |                                                                      | TRANSACTION ▲ |                                            | DESCRIPTION |                          |       |      |          |             |      |
|---------------------------------------|----------------------------------------------------------------------|---------------|--------------------------------------------|-------------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Bond Retirement: Fiscal Agent Fees                                   |               |                                            |             |                          |       |      |          |             |      |
|                                       | Payments are made to Fiscal Agents for applicable Fiscal Agent fees. |               |                                            |             |                          |       |      |          |             |      |
| DETAILS                               | Form Code                                                            |               | FORM TITLE                                 |             |                          |       |      |          |             |      |
|                                       | 351                                                                  |               | Treasurer's Check Issued Summary           |             |                          |       |      |          |             |      |
| Source Form                           | 417                                                                  |               | Treasurer's Check--Agency Warrant Register |             |                          |       |      |          |             |      |
|                                       | Register                                                             |               |                                            |             |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                 |               | GENERAL CONTROL ACCOUNT TITLE              |             |                          |       |      |          |             |      |
|                                       | Debits                                                               | Credits       |                                            |             |                          |       |      |          |             |      |
|                                       | 5214                                                                 | 1105          | Fiscal Agent Fees<br>Cash in Treasury      |             |                          |       |      |          |             |      |
|                                       |                                                                      |               |                                            |             |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                    | Form Code     | FORM TITLE                                 | Note        | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       | X                                                                    | 431           | Expenditure Control Ledger                 |             | Author                   | Enc   | Ded  | Exp      | Bal         | 4859 |
|                                       |                                                                      | 432           | Income Control Ledger                      |             | Est                      | Rec   | Coll | Bal      |             |      |
|                                       |                                                                      | 433           | Income Clearance Control Ledger            |             | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                      |               |                                            |             |                          |       |      |          |             |      |
|                                       |                                                                      |               |                                            |             |                          |       |      |          |             |      |
|                                       |                                                                      |               |                                            |             |                          |       |      |          |             |      |
|                                       |                                                                      |               |                                            |             |                          |       |      |          |             |      |
|                                       |                                                                      |               |                                            |             |                          |       |      |          |             |      |
|                                       |                                                                      |               |                                            |             |                          |       |      |          |             |      |
| Detail                                | Form Code                                                            | FORM TITLE    |                                            |             |                          |       |      | Affect   |             |      |
|                                       |                                                                      |               |                                            |             |                          |       |      | Increase | Decrease    |      |
| NOTES                                 |                                                                      |               |                                            |             |                          |       |      |          |             |      |
|                                       |                                                                      |               |                                            |             |                          |       |      |          |             |      |



TRANSACTION

DESCRIPTION

TITLE

**Bond Retirement: Transfers to Fiscal Agents**

DETAILS

Cash is transferred to a fiscal agent to provide for the retirement of bonds outstanding.

Form Code

FORM TITLE

Source Form

351

Treasurer's Check Issued Summary

Register

417

Treasurer's Check—Agency Warrant Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1903

1105

Advances to Fiscal Agents  
Cash in Treasury

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

3859

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION



DESCRIPTION

|                                              |  |                                                                                             |                                 |                                          |             |                                 |       |      |     |                 |                    |
|----------------------------------------------|--|---------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |  | <b>Treasurer's Interest Charges</b>                                                         |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <b>DETAILS</b>                               |  | Interest paid by the Treasurer on registered warrants is charged to the General Fund.       |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                           |                                 |                                          |             |                                 |       |      |     |                 |                    |
| 391                                          |  | Journal Voucher                                                                             |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <b>Register</b>                              |  | 419 General Register                                                                        |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <b>Code</b>                                  |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                        |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <b>Debits</b>                                |  | <b>Credits</b>                                                                              |                                 |                                          |             |                                 |       |      |     |                 |                    |
| 5201                                         |  | 1105                                                                                        |                                 | Support Expenditures<br>Cash in Treasury |             |                                 |       |      |     |                 |                    |
| <b>General Ledger Control Account</b>        |  |                                                                                             |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <input checked="" type="checkbox"/>          |  | <b>Form Code</b>                                                                            | <b>FORM TITLE</b>               |                                          | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |
| <input checked="" type="checkbox"/>          |  | 431                                                                                         | Expenditure Control Ledger      |                                          |             | Author                          | Enc   | Ded  | Exp | Bal             | 4859               |
|                                              |  |                                                                                             |                                 |                                          |             |                                 |       |      | +   | -               |                    |
| <input checked="" type="checkbox"/>          |  | 432                                                                                         | Income Control Ledger           |                                          |             | Est                             | Rec   | Coll | Bal |                 |                    |
|                                              |  |                                                                                             |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <input checked="" type="checkbox"/>          |  | 433                                                                                         | Income Clearance Control Ledger |                                          |             | Coll                            | Trans | Ref  | Bal |                 |                    |
|                                              |  |                                                                                             |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  |                                                                                             |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                            | <b>FORM TITLE</b>               |                                          |             |                                 |       |      |     | <b>Affect</b>   |                    |
|                                              |  |                                                                                             |                                 |                                          |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |
|                                              |  |                                                                                             |                                 |                                          |             |                                 |       |      |     |                 |                    |
|                                              |  |                                                                                             |                                 |                                          |             |                                 |       |      |     |                 |                    |
| <b>NOTES</b>                                 |  | A special appropriation will be required against which to charge interest where applicable. |                                 |                                          |             |                                 |       |      |     |                 |                    |

TRANSACTION

DESCRIPTION

TITLE

**Transfers: To Payroll Revolving Account**

DETAILS

Details, requesting the issuance of payroll warrants, distribution of employee withholdings and employee payroll costs from the Payroll Revolving Account, are recorded.

Form Code

FORM TITLE

Source Form

331

No Warrant Transfer of Funds

Register

418

No Warrant Transfer Register

Code

GENERAL CONTROL ACCOUNT TITLE

General Ledger Control Account

Debits

Credits

2403

1803

Reserve for Encumbrances  
Encumbrances

(a)

5201

Support Expenditures

5202

Capital Outlay Expenditures

5207

Fiduciary Disbursements

(b)

5208

Operating Expenses

5215

Disbursements—Other

Cash in Treasury

1105

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

a

Author

Enc

Ded

Exp

Bal

2958

b

—

—

+

—

—

4859

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

(a) Amount of salary encumbered.

(b) Total amount.

TRANSACTION



DESCRIPTION

|                                              |                                     |                                                                                                                                        |                                 |                                      |             |                                 |       |      |     |     |                    |                 |
|----------------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------|-----------------|
| <b>TITLE</b>                                 |                                     | <b>Authorized Transfers—Out</b>                                                                                                        |                                 |                                      |             |                                 |       |      |     |     |                    |                 |
| <b>DETAILS</b>                               |                                     | Transfers, not properly accounted as an advance, loan or payment, are transferred from one accounting entity to another as authorized. |                                 |                                      |             |                                 |       |      |     |     |                    |                 |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                                                      |                                 |                                      |             |                                 |       |      |     |     |                    |                 |
| <b>Source Form</b>                           |                                     | 331 No Warrant Transfer of Funds (Out)                                                                                                 |                                 |                                      |             |                                 |       |      |     |     |                    |                 |
| <b>Register</b>                              |                                     | 418 No Warrant Transfer Register                                                                                                       |                                 |                                      |             |                                 |       |      |     |     |                    |                 |
| <b>General Ledger Control Account</b>        |                                     | <b>Code</b>                                                                                                                            |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b> |             |                                 |       |      |     |     |                    |                 |
|                                              |                                     | <b>Debits</b>                                                                                                                          | <b>Credits</b>                  |                                      |             |                                 |       |      |     |     |                    |                 |
|                                              |                                     | 5209                                                                                                                                   | 1105                            | Transfers—Out<br>Cash in Treasury    |             |                                 |       |      |     |     |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                                                       | <b>FORM TITLE</b>               |                                      | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |                 |
|                                              | <input checked="" type="checkbox"/> | 431                                                                                                                                    | Expenditure Control Ledger      |                                      |             | Author                          | Enc   | Ded  | Exp | Bal | 4859               |                 |
|                                              |                                     |                                                                                                                                        |                                 |                                      |             |                                 |       |      | +   | —   |                    |                 |
|                                              |                                     | 432                                                                                                                                    | Income Control Ledger           |                                      |             | Est                             | Rec   | Coll | Bal |     |                    |                 |
|                                              |                                     |                                                                                                                                        |                                 |                                      |             |                                 |       |      |     |     |                    |                 |
|                                              |                                     | 433                                                                                                                                    | Income Clearance Control Ledger |                                      |             | Coll                            | Trans | Ref  | Bal |     |                    |                 |
|                                              |                                     |                                                                                                                                        |                                 |                                      |             |                                 |       |      |     |     |                    |                 |
| <b>Detail</b>                                | <b>Form Code</b>                    | <b>FORM TITLE</b>                                                                                                                      |                                 |                                      |             |                                 |       |      |     |     | <b>Affect</b>      |                 |
|                                              |                                     |                                                                                                                                        |                                 |                                      |             |                                 |       |      |     |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |                                     |                                                                                                                                        |                                 |                                      |             |                                 |       |      |     |     |                    |                 |
| <b>NOTES</b>                                 |                                     |                                                                                                                                        |                                 |                                      |             |                                 |       |      |     |     |                    |                 |

|                                              |                                                                                                                                                                                  | TRANSACTION ▲                      |                                 | DESCRIPTION |                          |       |      |     |          |             |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------|-------------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | Inter-Entity Invoice – Paid                                                                                                                                                      |                                    |                                 |             |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | Amounts billed to an agency on a Form 372 – Inter-Agency Invoice are paid by transferring funds from the “due from” to the “due to” entity wherein the disbursement is recorded. |                                    |                                 |             |                          |       |      |     |          |             |
|                                              | Form Code                                                                                                                                                                        | FORM TITLE                         |                                 |             |                          |       |      |     |          |             |
| <b>Source Form</b>                           | 331                                                                                                                                                                              | No Warrant Transfer of Funds (Out) |                                 |             |                          |       |      |     |          |             |
| <b>Register</b>                              | 418                                                                                                                                                                              | No Warrant Disbursement Register   |                                 |             |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                                             |                                    | GENERAL CONTROL ACCOUNT TITLE   |             |                          |       |      |     |          |             |
|                                              | Debits                                                                                                                                                                           | Credits                            |                                 |             |                          |       |      |     |          |             |
|                                              | 5201                                                                                                                                                                             | 1105                               | Support Expenditures            |             |                          |       |      |     |          |             |
|                                              | 5202                                                                                                                                                                             |                                    | Capital Outlay Expenditures     |             |                          |       |      |     |          |             |
|                                              | 5207                                                                                                                                                                             |                                    | Fiduciary Disbursements         |             |                          |       |      |     |          |             |
|                                              | 5208                                                                                                                                                                             |                                    | Operating Expenses              |             |                          |       |      |     |          |             |
| 5215                                         | Disbursements—Other                                                                                                                                                              |                                    |                                 |             |                          |       |      |     |          |             |
| 2403                                         | 1803                                                                                                                                                                             | Cash in Treasury                   |                                 |             |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                  |                                    | Reserve for Encumbrances        |             |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                  |                                    | Encumbrances                    |             |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                                                | Form Code                          | FORM TITLE                      | Note        | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              | X                                                                                                                                                                                | 431                                | Expenditure Control Ledger      | a           | Author                   | Enc   | Ded  | Exp | Bal      | 2958        |
|                                              |                                                                                                                                                                                  |                                    |                                 | b           |                          |       |      | +   | –        | 4859        |
|                                              |                                                                                                                                                                                  | 432                                | Income Control Ledger           |             | Est                      | Rec   | Coll | Bal |          |             |
|                                              |                                                                                                                                                                                  |                                    |                                 |             |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                  | 433                                | Income Clearance Control Ledger |             | Coll                     | Trans | Ref  | Bal |          |             |
|                                              |                                                                                                                                                                                  |                                    |                                 |             |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                  |                                    |                                 |             |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                  |                                    |                                 |             |                          |       |      |     |          |             |
|                                              | <b>Detail</b>                                                                                                                                                                    | Form Code                          | FORM TITLE                      |             |                          |       |      |     |          | Affect      |
|                                              |                                                                                                                                                                                  |                                    |                                 |             |                          |       |      |     | Increase | Decrease    |
|                                              |                                                                                                                                                                                  |                                    |                                 |             |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                  |                                    |                                 |             |                          |       |      |     |          |             |
| <b>NOTES</b>                                 | <p>(a) Amount previously encumbered which is being liquidated.</p> <p>(b) Amount of transfer.</p>                                                                                |                                    |                                 |             |                          |       |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                         |                  |                                                   |  |  |             |                                 |       |      |     |     |                    |                 |
|----------------------------------------------|--|---------------------------------------------------------|------------------|---------------------------------------------------|--|--|-------------|---------------------------------|-------|------|-----|-----|--------------------|-----------------|
| <b>TITLE</b>                                 |  | <b>Inter-Entity Loans: Made</b>                         |                  |                                                   |  |  |             |                                 |       |      |     |     |                    |                 |
| <b>DETAILS</b>                               |  | Monies are loaned by one accounting entity to another . |                  |                                                   |  |  |             |                                 |       |      |     |     |                    |                 |
|                                              |  | <b>Form Code</b>                                        |                  | <b>FORM TITLE</b>                                 |  |  |             |                                 |       |      |     |     |                    |                 |
| <b>Source Form</b>                           |  | 331                                                     |                  | No Warrant Transfer of Funds                      |  |  |             |                                 |       |      |     |     |                    |                 |
| <b>Register</b>                              |  | 418                                                     |                  | No Warrant Transfer Register                      |  |  |             |                                 |       |      |     |     |                    |                 |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                             |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>              |  |  |             |                                 |       |      |     |     |                    |                 |
|                                              |  | <b>Debits</b>                                           | <b>Credits</b>   |                                                   |  |  |             |                                 |       |      |     |     |                    |                 |
|                                              |  | 1501                                                    | 1105             | Inter-Entity Loans Receivable<br>Cash in Treasury |  |  |             |                                 |       |      |     |     |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                     | <b>Form Code</b> | <b>FORM TITLE</b>                                 |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |                 |
|                                              |  | <b>NONE REQUIRED</b>                                    | 431              | Expenditure Control Ledger                        |  |  |             | Author                          | Enc   | Ded  | Exp | Bal |                    |                 |
|                                              |  |                                                         | 432              | Income Control Ledger                             |  |  |             | Est                             | Rec   | Coll | Bal |     |                    |                 |
|                                              |  |                                                         | 433              | Income Clearance Control Ledger                   |  |  |             | Coll                            | Trans | Ref  | Bal |     |                    |                 |
|                                              |  | <b>Detail</b>                                           | <b>Form Code</b> | <b>FORM TITLE</b>                                 |  |  |             |                                 |       |      |     |     | <b>Affect</b>      |                 |
|                                              |  |                                                         |                  |                                                   |  |  |             |                                 |       |      |     |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |  |                                                         |                  |                                                   |  |  |             |                                 |       |      |     |     |                    |                 |
| <b>NOTES</b>                                 |  |                                                         |                  |                                                   |  |  |             |                                 |       |      |     |     |                    |                 |

TRANSACTION ▲

DESCRIPTION

|                                              |                                                                                                                                                                                                                 |                                           |                                            |      |                          |       |      |     |          |             |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | <b>Disposition is made of Condemnation Deposits: Non-Enterprise</b>                                                                                                                                             |                                           |                                            |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | Condemnation deposits are returned to the depositing entity or applied to a purchase or a combination of the two.                                                                                               |                                           |                                            |      |                          |       |      |     |          |             |
| <b>Source Form</b>                           | Form Code                                                                                                                                                                                                       | FORM TITLE                                |                                            |      |                          |       |      |     |          |             |
|                                              | 361                                                                                                                                                                                                             | Collection Report <sup>(a)</sup>          |                                            |      |                          |       |      |     |          |             |
|                                              | 391                                                                                                                                                                                                             | Journal Voucher <sup>(b)</sup>            |                                            |      |                          |       |      |     |          |             |
| <b>Register</b>                              | 416                                                                                                                                                                                                             | Deposit—Clearance Register <sup>(a)</sup> |                                            |      |                          |       |      |     |          |             |
|                                              | 419                                                                                                                                                                                                             | General Register <sup>(b)</sup>           |                                            |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                                                                            |                                           | GENERAL CONTROL ACCOUNT TITLE              |      |                          |       |      |     |          |             |
|                                              | Debits                                                                                                                                                                                                          | Credits                                   |                                            |      |                          |       |      |     |          |             |
|                                              | 1104                                                                                                                                                                                                            |                                           | Treasury Cash Clearing <sup>(a)</sup>      |      |                          |       |      |     |          |             |
|                                              | 5202                                                                                                                                                                                                            | 1403                                      | Condemnation Deposits <sup>(b)</sup>       |      |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                                                 |                                           | Capital Outlay Expenditures <sup>(c)</sup> |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                                                                               | Form Code                                 | FORM TITLE                                 | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              | X                                                                                                                                                                                                               | 431                                       | Expenditure Control Ledger                 | b    | Author                   | Enc   | Ded  | Exp | Bal      | 3958        |
|                                              |                                                                                                                                                                                                                 |                                           |                                            | c    |                          |       |      | +   | —        | 4859        |
|                                              |                                                                                                                                                                                                                 | 432                                       | Income Control Ledger                      |      | Est                      | Rec   | Coll | Bal |          |             |
|                                              |                                                                                                                                                                                                                 |                                           |                                            |      |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                                                 | 433                                       | Income Clearance Control Ledger            |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                              |                                                                                                                                                                                                                 |                                           |                                            |      |                          |       |      |     |          |             |
| <b>Detail</b>                                |                                                                                                                                                                                                                 | Form Code                                 | FORM TITLE                                 |      |                          |       |      |     | Affect   |             |
|                                              |                                                                                                                                                                                                                 | 441                                       | Cash Clearing Ledger                       |      |                          |       |      |     | Increase | Decrease    |
|                                              |                                                                                                                                                                                                                 |                                           |                                            |      |                          |       |      |     | (a)      |             |
| <b>NOTES</b>                                 | <p>Amounts qualifying for capitalization are to be recorded in the General Fixed Asset Fund.</p> <p>(a) Amount returned unapplied.</p> <p>(b) Total Deposit liquidated.</p> <p>(c) Amount advanced applied.</p> |                                           |                                            |      |                          |       |      |     |          |             |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                              |                              |                                                            |  |  |      |                          |       |      |     |     |             |  |
|----------------------------------------------|--|----------------------------------------------------------------------------------------------|------------------------------|------------------------------------------------------------|--|--|------|--------------------------|-------|------|-----|-----|-------------|--|
| <b>TITLE</b>                                 |  | <b>Inter-Entity Loans Repaid</b>                                                             |                              |                                                            |  |  |      |                          |       |      |     |     |             |  |
| <b>DETAILS</b>                               |  | Amounts loaned by one accounting entity to another are repaid and the repayment is recorded. |                              |                                                            |  |  |      |                          |       |      |     |     |             |  |
| <b>Source Form</b>                           |  | Form Code                                                                                    | FORM TITLE                   |                                                            |  |  |      |                          |       |      |     |     |             |  |
|                                              |  | 331                                                                                          | No Warrant Transfer of Funds |                                                            |  |  |      |                          |       |      |     |     |             |  |
| <b>Register</b>                              |  | 418                                                                                          | No Warrant Transfer Register |                                                            |  |  |      |                          |       |      |     |     |             |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                  |                              | <b>GENERAL CONTROL ACCOUNT TITLE</b>                       |  |  |      |                          |       |      |     |     |             |  |
|                                              |  | <b>Debits</b>                                                                                | <b>Credits</b>               |                                                            |  |  |      |                          |       |      |     |     |             |  |
|                                              |  | 2102                                                                                         | 1105                         | Inter-Entity Loans Payable<br>Cash in Treasury             |  |  |      |                          |       |      |     |     |             |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                          | Form Code                    | FORM TITLE                                                 |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |  |
|                                              |  | (a) NONE REQUIRED                                                                            | 431                          | Expenditure Control Ledger                                 |  |  |      | Author                   | Enc   | Ded  | Exp | Bel |             |  |
|                                              |  |                                                                                              | 432                          | Income Control Ledger                                      |  |  |      | Est                      | Rec   | Coll | Bel |     |             |  |
|                                              |  |                                                                                              | 433                          | Income Clearance Control Ledger                            |  |  |      | Coll                     | Trans | Ref  | Bel |     |             |  |
|                                              |  | Detail                                                                                       | Form Code                    | FORM TITLE                                                 |  |  |      |                          |       |      |     |     | Affect      |  |
|                                              |  |                                                                                              |                              |                                                            |  |  |      |                          |       |      |     |     | Increase    |  |
|                                              |  |                                                                                              |                              |                                                            |  |  |      |                          |       |      |     |     | Decrease    |  |
|                                              |  | <b>NOTES</b>                                                                                 |                              | (a) Providing that the amount repaid was not appropriated. |  |  |      |                          |       |      |     |     |             |  |



TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                                                       |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
|----------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------|------------------|----------------------------------------|------------|------------|-------------|---------------------------------|--------------|-------------|-----------------|-----------------|--------------------|--|
| <b>TITLE</b>                                 |                      | <b>Cash Change Funds—Established</b>                                                                  |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
| <b>DETAILS</b>                               |                      | To record claims requesting amounts to be withdrawn from the Treasury to establish cash change funds. |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
| <b>Form Code</b>                             |                      | <b>FORM TITLE</b>                                                                                     |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
| <b>Source Form</b>                           |                      | 321 Standard Warrant Claim                                                                            |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
| <b>Register</b>                              |                      | 413 Disbursement Register                                                                             |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
| <b>General Ledger Control Account</b>        |                      | <b>Code</b>                                                                                           |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>   |            |            |             |                                 |              |             |                 |                 |                    |  |
|                                              |                      | <b>Debits</b>                                                                                         | <b>Credits</b>   |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
|                                              |                      | 1101                                                                                                  | 1105             | Cash Change Funds<br>Cash in Treasury  |            |            |             |                                 |              |             |                 |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | <input checked="" type="checkbox"/>                                                                   | <b>Form Code</b> | <b>FORM TITLE</b>                      |            |            | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |                 |                 | <b>Trans Codes</b> |  |
|                                              |                      |                                                                                                       | <b>Author</b>    | <b>Enc</b>                             | <b>Ded</b> | <b>Exp</b> | <b>Bel</b>  |                                 |              |             |                 |                 |                    |  |
|                                              |                      |                                                                                                       | 431              | <b>Expenditure Control Ledger</b>      |            |            |             |                                 |              |             |                 |                 |                    |  |
|                                              |                      |                                                                                                       | 432              | <b>Income Control Ledger</b>           |            |            |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b>      |                 |                    |  |
|                                              |                      |                                                                                                       | 433              | <b>Income Clearance Control Ledger</b> |            |            |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b>      |                 |                    |  |
|                                              |                      |                                                                                                       |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
|                                              |                      |                                                                                                       |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
|                                              |                      |                                                                                                       |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
|                                              |                      |                                                                                                       |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |
|                                              | <b>Detail</b>        |                                                                                                       | <b>Form Code</b> | <b>FORM TITLE</b>                      |            |            |             |                                 |              |             |                 | <b>Affect</b>   |                    |  |
|                                              |                      |                                                                                                       |                  |                                        |            |            |             |                                 |              |             | <b>Increase</b> | <b>Decrease</b> |                    |  |
| <b>NOTES</b>                                 |                      |                                                                                                       |                  |                                        |            |            |             |                                 |              |             |                 |                 |                    |  |

TRANSACTION

DESCRIPTION

|                                       |               |                                                                                        |                                 |                                             |      |                          |       |      |          |          |             |
|---------------------------------------|---------------|----------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------|------|--------------------------|-------|------|----------|----------|-------------|
| TITLE                                 |               | Cash Change Fund—Returned to Treasury                                                  |                                 |                                             |      |                          |       |      |          |          |             |
| DETAILS                               |               | To record the return of cash change funds withdrawn from the Treasury to the Treasury. |                                 |                                             |      |                          |       |      |          |          |             |
| Form Code                             |               | FORM TITLE                                                                             |                                 |                                             |      |                          |       |      |          |          |             |
| Source Form                           | 361           | Collection Report                                                                      |                                 |                                             |      |                          |       |      |          |          |             |
| Register                              | 416           | Deposit—Clearance Register                                                             |                                 |                                             |      |                          |       |      |          |          |             |
| Code                                  |               | GENERAL CONTROL ACCOUNT TITLE                                                          |                                 |                                             |      |                          |       |      |          |          |             |
| Debits                                |               | Credits                                                                                |                                 | Treasury Cash Clearing<br>Cash Change Funds |      |                          |       |      |          |          |             |
| 1104                                  |               | 1101                                                                                   |                                 |                                             |      |                          |       |      |          |          |             |
| General Ledger Control Account        |               |                                                                                        |                                 |                                             |      |                          |       |      |          |          |             |
| Subsidiary Ledger Transaction Control | ✓             | Form Code                                                                              | FORM TITLE                      |                                             | Note | BALANCE COLUMNS AFFECTED |       |      |          |          | Trans Codes |
|                                       | NONE REQUIRED | 431                                                                                    | Expenditure Control Ledger      |                                             |      | Author                   | Enc   | Ded  | Exp      | Bal      |             |
|                                       |               | 432                                                                                    | Income Control Ledger           |                                             |      | Est                      | Rec   | Coll | Bal      |          |             |
|                                       |               | 433                                                                                    | Income Clearance Control Ledger |                                             |      | Coll                     | Trans | Ref  | Bal      |          |             |
|                                       |               |                                                                                        |                                 |                                             |      |                          |       |      |          |          |             |
|                                       |               |                                                                                        |                                 |                                             |      |                          |       |      |          |          |             |
|                                       |               |                                                                                        |                                 |                                             |      |                          |       |      |          |          |             |
|                                       | Form Code     | FORM TITLE                                                                             |                                 |                                             |      |                          |       |      | Affect   |          |             |
|                                       | 441           | Cash Clearing Ledger                                                                   |                                 |                                             |      |                          |       |      | Increase | Decrease |             |
|                                       |               |                                                                                        |                                 |                                             |      |                          |       |      | X        |          |             |
| NOTES                                 |               |                                                                                        |                                 |                                             |      |                          |       |      |          |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                                                     |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
|----------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------|--|--|-------------|---------------------------------|-------|------|-----|--------------------|----------|
| <b>TITLE</b>                                 |     | <b>Imprest Cash Purchase Funds—Established</b>                                                                      |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| <b>DETAILS</b>                               |     | To record claims requesting the withdrawal of an amount from the Treasury to establish imprest cash purchase funds. |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                                   |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| <b>Source Form</b>                           | 321 | Standard Warrant Claim                                                                                              |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| <b>Register</b>                              | 413 | Disbursement Register                                                                                               |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                      |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| 1102                                         |     | 1105                                                                                                                |                                 | Imprest Cash Funds<br>Cash in Treasury |  |  |             |                                 |       |      |     |                    |          |
| <b>General Ledger Control Account</b>        |     |                                                                                                                     |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| <input checked="" type="checkbox"/>          |     | <b>Form Code</b>                                                                                                    | <b>FORM TITLE</b>               |                                        |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |          |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                                                 | Expenditure Control Ledger      |                                        |  |  |             | Author                          | Enc   | Ded  | Exp | Bal                |          |
|                                              |     | 432                                                                                                                 | Income Control Ledger           |                                        |  |  |             | Est                             | Rec   | Coll | Bel |                    |          |
|                                              |     | 433                                                                                                                 | Income Clearance Control Ledger |                                        |  |  |             | Coll                            | Trans | Ref  | Bel |                    |          |
| <b>Subsidiary Ledger Transaction Control</b> |     |                                                                                                                     |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                                                    | <b>FORM TITLE</b>               |                                        |  |  |             |                                 |       |      |     | <b>Affect</b>      |          |
|                                              |     |                                                                                                                     |                                 |                                        |  |  |             |                                 |       |      |     | Increase           | Decrease |
|                                              |     |                                                                                                                     |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |
| <b>NOTES</b>                                 |     |                                                                                                                     |                                 |                                        |  |  |             |                                 |       |      |     |                    |          |

TRANSACTION

DESCRIPTION

|                                              |     |                                                                                                      |                  |                                 |             |                                 |       |      |     |     |                    |
|----------------------------------------------|-----|------------------------------------------------------------------------------------------------------|------------------|---------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------|
| <b>TITLE</b>                                 |     | <b>Imprest Cash Purchase Funds—Replenished</b>                                                       |                  |                                 |             |                                 |       |      |     |     |                    |
| <b>DETAILS</b>                               |     | To record claims filed requesting the issuance of warrants to replenish imprest cash purchase funds. |                  |                                 |             |                                 |       |      |     |     |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                    |                  |                                 |             |                                 |       |      |     |     |                    |
| <b>Source Form</b>                           | 321 | Standard Warrant Claim                                                                               |                  |                                 |             |                                 |       |      |     |     |                    |
| <b>Register</b>                              | 413 | Disbursement Register                                                                                |                  |                                 |             |                                 |       |      |     |     |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                 |                  |                                 |             |                                 |       |      |     |     |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                       |                  |                                 |             |                                 |       |      |     |     |                    |
| 5201                                         |     | 1105                                                                                                 |                  | Support Expenditures            |             |                                 |       |      |     |     |                    |
| 5207                                         |     |                                                                                                      |                  | Fiduciary Disbursements         |             |                                 |       |      |     |     |                    |
| 5208                                         |     |                                                                                                      |                  | Operating Expenses              |             |                                 |       |      |     |     |                    |
| 5215                                         |     |                                                                                                      |                  | Disbursements—Other             |             |                                 |       |      |     |     |                    |
|                                              |     |                                                                                                      |                  | Cash in Treasury                |             |                                 |       |      |     |     |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                                  | <b>Form Code</b> | <b>FORM TITLE</b>               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |
|                                              |     | X                                                                                                    | 431              | Expenditure Control Ledger      |             | Author                          | Enc   | Ded  | Exp | Bal | 4859               |
|                                              |     |                                                                                                      | 432              | Income Control Ledger           |             | Est                             | Rec   | Coll | Bel |     |                    |
|                                              |     |                                                                                                      | 433              | Income Clearance Control Ledger |             | Coll                            | Trans | Ref  | Bel |     |                    |
| <b>Detail</b>                                |     |                                                                                                      | <b>Form Code</b> | <b>FORM TITLE</b>               |             |                                 |       |      |     |     | <b>Affect</b>      |
|                                              |     |                                                                                                      |                  |                                 |             |                                 |       |      |     |     | <b>Increase</b>    |
|                                              |     |                                                                                                      |                  |                                 |             |                                 |       |      |     |     | <b>Decrease</b>    |
| <b>NOTES</b>                                 |     |                                                                                                      |                  |                                 |             |                                 |       |      |     |     |                    |

TRANSACTION ▲

DESCRIPTION

|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|----------------------------------------------|----------------------------------------------------------------------|----------------------------|----------------------------------------------|------|--------------------------|-------|------|-----|-----|-------------|--|
| <b>TITLE</b>                                 | Imprest Cash Purchasing Fund—Returned to Treasury                    |                            |                                              |      |                          |       |      |     |     |             |  |
| <b>DETAILS</b>                               | To record the return of imprest cash purchase funds to the Treasury. |                            |                                              |      |                          |       |      |     |     |             |  |
| <b>Source Form</b>                           | Form Code                                                            | FORM TITLE                 |                                              |      |                          |       |      |     |     |             |  |
|                                              | 361                                                                  | Collection Report          |                                              |      |                          |       |      |     |     |             |  |
| <b>Register</b>                              | 416                                                                  | Deposit—Clearance Register |                                              |      |                          |       |      |     |     |             |  |
| <b>General Ledger Control Account</b>        | Code                                                                 |                            | GENERAL CONTROL ACCOUNT TITLE                |      |                          |       |      |     |     |             |  |
|                                              | Debits                                                               | Credits                    |                                              |      |                          |       |      |     |     |             |  |
|                                              | 1104                                                                 | 1102                       | Treasury Cash Clearing<br>Imprest Cash Funds |      |                          |       |      |     |     |             |  |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                    | Form Code                  | FORM TITLE                                   | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |  |
| <b>NONE REQUIRED</b>                         |                                                                      | 431                        | Expenditure Control Ledger                   |      | Author                   | Enc   | Ded  | Exp | Bal |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
| <b>NONE REQUIRED</b>                         |                                                                      | 432                        | Income Control Ledger                        |      | Est                      | Rec   | Coll | Bal |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
| <b>NONE REQUIRED</b>                         |                                                                      | 433                        | Income Clearance Control Ledger              |      | Coll                     | Trans | Ref  | Bal |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |
| <b>Detail</b>                                |                                                                      | Form Code                  | FORM TITLE                                   |      |                          |       |      |     |     | Affect      |  |
|                                              |                                                                      | 441                        | Cash Clearing Ledger                         |      |                          |       |      |     |     | Increase    |  |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     | Decrease    |  |
| <b>NOTES</b>                                 |                                                                      |                            |                                              |      |                          |       |      |     |     |             |  |

TRANSACTION

DESCRIPTION

TITLE

## Agency Warrant Account—Established

DETAILS

To record the establishment of amount required by an agency to operate an agency warrant account within the State Treasury System.

Source Form

Form Code

FORM TITLE

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1103

1105

Agency Warrant Account  
Cash in Treasury

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

455

Agency Warrant Account Ledger

X

NOTES

TRANSACTION

DESCRIPTION

|                                                       |                                     |                                                                                                                            |                                              |      |                          |       |      |     |          |             |  |
|-------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|--|
| <b>TITLE</b>                                          |                                     | <b>Agency Warrants Are Issued—Standard</b>                                                                                 |                                              |      |                          |       |      |     |          |             |  |
| <b>DETAILS</b>                                        |                                     | To record disbursements made from an agency warrant account (other than income refunds made by income clearance accounts). |                                              |      |                          |       |      |     |          |             |  |
| <b>Source Form</b>                                    | Form Code                           | FORM TITLE                                                                                                                 |                                              |      |                          |       |      |     |          |             |  |
|                                                       | 352                                 | Agency Warrant Summary                                                                                                     |                                              |      |                          |       |      |     |          |             |  |
| <b>Register</b>                                       | 415                                 | Warrant Register                                                                                                           |                                              |      |                          |       |      |     |          |             |  |
| <b>General Ledger Control Account</b>                 | Code                                |                                                                                                                            | GENERAL CONTROL ACCOUNT TITLE                |      |                          |       |      |     |          |             |  |
|                                                       | Debits                              | Credits                                                                                                                    |                                              |      |                          |       |      |     |          |             |  |
|                                                       | 2403                                | 1803                                                                                                                       | Reserve for Encumbrances<br>Encumbrances } a |      |                          |       |      |     |          |             |  |
|                                                       | 5201                                |                                                                                                                            | Support Expenditures                         |      |                          |       |      |     |          |             |  |
|                                                       | 5202                                |                                                                                                                            | Capital Outlay Expenditures                  |      |                          |       |      |     |          |             |  |
|                                                       | 5203                                |                                                                                                                            | State Aid and Benefit Expenditures           |      |                          |       |      |     |          |             |  |
|                                                       | 5204                                |                                                                                                                            | Local Assistance Expenditures                |      |                          |       |      |     |          |             |  |
|                                                       | 5205                                |                                                                                                                            | Grant Transfers                              |      |                          |       |      |     |          |             |  |
|                                                       | 5206                                |                                                                                                                            | Federal Grant Transfers                      |      |                          |       |      |     |          |             |  |
|                                                       | 5207                                |                                                                                                                            | Fiduciary Disbursements                      |      |                          |       |      |     |          |             |  |
| 5208                                                  |                                     | Operating Expenses } b                                                                                                     |                                              |      |                          |       |      |     |          |             |  |
| 5209                                                  |                                     | Transfers—Out                                                                                                              |                                              |      |                          |       |      |     |          |             |  |
| 5210                                                  |                                     | Income Refunds                                                                                                             |                                              |      |                          |       |      |     |          |             |  |
| 5215                                                  | 1103                                | Disbursements—Other<br>Agency Warrant Account                                                                              |                                              |      |                          |       |      |     |          |             |  |
| <b>Subsidiary Ledger Transaction Control</b>          | <input checked="" type="checkbox"/> | Form Code                                                                                                                  | FORM TITLE                                   | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |  |
|                                                       | X                                   | 431                                                                                                                        | Expenditure Control Ledger                   | a    | Author                   | Enc   | Ded  | Exp | Bel      | 4859        |  |
|                                                       |                                     |                                                                                                                            |                                              | b    |                          | —     |      |     | +        | 2958        |  |
|                                                       |                                     | 432                                                                                                                        | Income Control Ledger                        |      | Est                      | Rec   | Coll | Bal |          |             |  |
|                                                       |                                     |                                                                                                                            |                                              |      |                          |       |      |     |          |             |  |
|                                                       |                                     | 433                                                                                                                        | Income Clearance Control Ledger              |      | Coll                     | Trans | Ref  | Bal |          |             |  |
|                                                       |                                     |                                                                                                                            |                                              |      |                          |       |      |     |          |             |  |
|                                                       |                                     |                                                                                                                            |                                              |      |                          |       |      |     |          |             |  |
|                                                       |                                     |                                                                                                                            |                                              |      |                          |       |      |     |          |             |  |
|                                                       | <b>Detail</b>                       | Form Code                                                                                                                  | FORM TITLE                                   |      |                          |       |      |     |          | Affect      |  |
|                                                       | 455                                 | Agency Warrant Account Ledger                                                                                              |                                              |      |                          |       |      |     | Increase | Decrease    |  |
|                                                       |                                     |                                                                                                                            |                                              |      |                          |       |      |     |          | X           |  |
| <b>NOTES</b>                                          |                                     |                                                                                                                            |                                              |      |                          |       |      |     |          |             |  |
| (a) Amount of recorded encumbrances being liquidated. |                                     |                                                                                                                            |                                              |      |                          |       |      |     |          |             |  |
| (b) Amount of agency warrants.                        |                                     |                                                                                                                            |                                              |      |                          |       |      |     |          |             |  |

TRANSACTION

DESCRIPTION

|                                              |                                     |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
|----------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------------|--|--|-------------|---------------------------------|--------------|-------------|------------|-----------------|--------------------|
| <b>TITLE</b>                                 |                                     | <b>Agency Warrants Issued—Clearance Account Income Refunds</b>                                                                            |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| <b>DETAILS</b>                               |                                     | To record disbursements made from an agency warrant account for the purpose of refunding income collected by an income clearance account. |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                                                         |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| <b>Source Form</b>                           | 352                                 | Agency Warrant Summary                                                                                                                    |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| <b>Register</b>                              | 415                                 | Warrant Register                                                                                                                          |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| <b>Code</b>                                  |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                      |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| <b>Debits</b>                                |                                     | <b>Credits</b>                                                                                                                            |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| 5211                                         |                                     | 1103                                                                                                                                      |                                        | Income Refunds—Clearance<br>Agency Warrant Account |  |  |             |                                 |              |             |            |                 |                    |
| <b>General Ledger Control Account</b>        |                                     |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                                                          | <b>FORM TITLE</b>                      |                                                    |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            |                 | <b>Trans Codes</b> |
|                                              | <input type="checkbox"/>            | 431                                                                                                                                       | <b>Expenditure Control Ledger</b>      |                                                    |  |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bal</b>      |                    |
|                                              | <input type="checkbox"/>            |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              |             | +          | —               | 4859               |
|                                              | <input type="checkbox"/>            | 432                                                                                                                                       | <b>Income Control Ledger</b>           |                                                    |  |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b> |                 |                    |
|                                              | <input type="checkbox"/>            |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
|                                              | <input type="checkbox"/>            |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
|                                              | <input checked="" type="checkbox"/> | 433                                                                                                                                       | <b>Income Clearance Control Ledger</b> |                                                    |  |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b> |                 |                    |
|                                              | <input type="checkbox"/>            |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              | +           | —          |                 | 3849               |
|                                              | <input type="checkbox"/>            |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
|                                              | <input type="checkbox"/>            |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| <b>Detail</b>                                | <b>Form Code</b>                    | <b>FORM TITLE</b>                                                                                                                         |                                        |                                                    |  |  |             |                                 |              |             |            | <b>Affect</b>   |                    |
|                                              | 455                                 | Agency Warrant Account Ledger                                                                                                             |                                        |                                                    |  |  |             |                                 |              |             |            | <b>Increase</b> | <b>Decrease</b>    |
|                                              |                                     |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |
| <b>NOTES</b>                                 |                                     |                                                                                                                                           |                                        |                                                    |  |  |             |                                 |              |             |            |                 |                    |



TRANSACTION ▲

DESCRIPTION

TITLE

Agency Warrant Account: Replenished

DETAILS

To record the replenishment of amounts disbursed from an agency warrant account maintained within the State Treasury System.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1103

1105

Agency Warrant Account  
Cash in Treasury

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase Decrease

455

Agency Warrant Account Ledger

X

NOTES

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                       |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
|----------------------------------------------|--|---------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------|---------------------------------|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|--|
| <b>TITLE</b>                                 |  | <b>Dishonored Checks: Established</b>                                                 |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>DETAILS</b>                               |  | To record dishonored checks returned to the depositing agency by the State Treasurer. |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              |  | <b>Form Code</b>                                                                      |                                     | <b>FORM TITLE</b>                                           |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Source Form</b>                           |  | 391                                                                                   |                                     | Journal Voucher                                             |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Register</b>                              |  | 419                                                                                   |                                     | General Register                                            |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                           |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                        |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              |  | <b>Debits</b>                                                                         | <b>Credits</b>                      |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 1204                                                                                  | 1105                                | Accounts Receivable – Dishonored Checks<br>Cash in Treasury |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <b>NONE REQUIRED</b>                                                                  | <input checked="" type="checkbox"/> | <b>Form Code</b>                                            | <b>FORM TITLE</b>               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |  |
|                                              |  |                                                                                       |                                     | 431                                                         | Expenditure Control Ledger      |             | Author                          | Enc   | Ded  | Exp | Bal             |                    |  |
|                                              |  |                                                                                       |                                     | 432                                                         | Income Control Ledger           |             | Est                             | Rec   | Coll | Bal |                 |                    |  |
|                                              |  |                                                                                       |                                     | 433                                                         | Income Clearance Control Ledger |             | Coll                            | Trans | Ref  | Bal |                 |                    |  |
|                                              |  |                                                                                       |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                       |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                       |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                       |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                       |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                       |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Detail</b>                                |  |                                                                                       | <b>Form Code</b>                    | <b>FORM TITLE</b>                                           |                                 |             |                                 |       |      |     | <b>Affect</b>   |                    |  |
|                                              |  |                                                                                       | 442                                 | Accounts Receivable Ledger                                  |                                 |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |  |
|                                              |  |                                                                                       |                                     |                                                             |                                 |             |                                 |       |      |     | X               |                    |  |
| <b>NOTES</b>                                 |  |                                                                                       |                                     |                                                             |                                 |             |                                 |       |      |     |                 |                    |  |

TRANSACTION ▲

DESCRIPTION

|                                              |           |                                                                           |                              |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
|----------------------------------------------|-----------|---------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------|--|--|--|------|---------------------------------|-------|------|---------------|----------|-------------|
| <b>TITLE</b>                                 |           | <b>Dishonored Check: Redeposited</b>                                      |                              |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
| <b>DETAILS</b>                               |           | Dishonored checks returned to an agency by the Treasurer are redeposited. |                              |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
| <b>Source Form</b>                           |           | Form Code                                                                 | FORM TITLE                   |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
| <b>Register</b>                              |           | 361                                                                       | Collection Report            |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
| <b>Register</b>                              |           | 416                                                                       | Deposit — Clearance Register |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
| <b>General Ledger Control Account</b>        |           | <b>Code</b>                                                               |                              | <b>GENERAL CONTROL ACCOUNT TITLE</b>                              |  |  |  |      |                                 |       |      |               |          |             |
|                                              |           | <b>Debits</b>                                                             | <b>Credits</b>               |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
|                                              |           | 1104                                                                      | 1204                         | Treasury Cash Clearing<br>Accounts Receivable — Dishonored Checks |  |  |  |      |                                 |       |      |               |          |             |
| <b>Subsidiary Ledger Transaction Control</b> |           | ✓                                                                         | Form Code                    | FORM TITLE                                                        |  |  |  | Note | <b>BALANCE COLUMNS AFFECTED</b> |       |      |               |          | Trans Codes |
|                                              |           | <b>NONE REQUIRED</b>                                                      | 431                          | Expenditure Control Ledger                                        |  |  |  |      | Author                          | Enc   | Ded  | Exp           | Bal      |             |
|                                              |           |                                                                           | 432                          | Income Control Ledger                                             |  |  |  |      | Est                             | Rec   | Coll | Bal           |          |             |
|                                              |           |                                                                           | 433                          | Income Clearance Control Ledger                                   |  |  |  |      | Coll                            | Trans | Ref  | Bal           |          |             |
|                                              |           |                                                                           |                              |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
|                                              |           |                                                                           |                              |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
|                                              |           |                                                                           |                              |                                                                   |  |  |  |      |                                 |       |      |               |          |             |
| <b>Detail</b>                                | Form Code | FORM TITLE                                                                |                              |                                                                   |  |  |  |      |                                 |       |      | <b>Affect</b> |          |             |
|                                              |           |                                                                           |                              |                                                                   |  |  |  |      |                                 |       |      | Increase      | Decrease |             |
|                                              | 442       | Accounts Receivable Ledger                                                |                              |                                                                   |  |  |  |      |                                 |       |      |               | X        |             |
|                                              | 441       | Cash Clearing Ledger                                                      |                              |                                                                   |  |  |  |      |                                 |       |      | X             |          |             |
| <b>NOTES</b>                                 |           |                                                                           |                              |                                                                   |  |  |  |      |                                 |       |      |               |          |             |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                                |                  |                                         |               |            |             |                                 |            |      |     |                 |                    |
|----------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------------------------|---------------|------------|-------------|---------------------------------|------------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |  | <b>Dishonored Checks Cancelled: Standard Income</b>                                                                                                            |                  |                                         |               |            |             |                                 |            |      |     |                 |                    |
| <b>DETAILS</b>                               |  | A dishonored check is written-off as uncollectible wherein the check, when receipted, was accounted as income and an income clearance account is not involved. |                  |                                         |               |            |             |                                 |            |      |     |                 |                    |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                                              |                  |                                         |               |            |             |                                 |            |      |     |                 |                    |
| <b>Source Form</b>                           |  | 373      Receivable Cancellation Notice                                                                                                                        |                  |                                         |               |            |             |                                 |            |      |     |                 |                    |
| <b>Register</b>                              |  | 414      Receivables Register                                                                                                                                  |                  |                                         |               |            |             |                                 |            |      |     |                 |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                                    |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>    |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | <b>Debits</b>                                                                                                                                                  | <b>Credits</b>   |                                         |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5101                                                                                                                                                           |                  | Revenue                                 |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5102                                                                                                                                                           |                  | Operating Income                        |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5105                                                                                                                                                           |                  | Interest Income                         |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5106                                                                                                                                                           |                  | Investment Earnings                     |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5107                                                                                                                                                           |                  | Fiduciary Income                        |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5108                                                                                                                                                           |                  | Pro-Rata Income                         |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5109                                                                                                                                                           |                  | Bond Proceeds                           |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5110                                                                                                                                                           |                  | Asset Sale Proceeds                     |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5111                                                                                                                                                           |                  | Revenue Appropriations                  |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5114                                                                                                                                                           |                  | Reimbursements                          |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5115                                                                                                                                                           |                  | Sinking Fund Revenue                    |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5116                                                                                                                                                           |                  | Sinking Fund Contributions              |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5117                                                                                                                                                           |                  | Excess Sinking Fund Transfers           |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 5118                                                                                                                                                           |                  | Income-Other                            |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | 1204                                                                                                                                                           |                  | Accounts Receivable - Dishonored Checks |               |            |             |                                 |            |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                                            | <b>Form Code</b> | <b>FORM TITLE</b>                       |               |            | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |            |      |     |                 | <b>Trans Codes</b> |
|                                              |  |                                                                                                                                                                |                  |                                         | <b>Author</b> | <b>Enc</b> | <b>Ded</b>  | <b>Exp</b>                      | <b>Bal</b> |      |     |                 |                    |
|                                              |  |                                                                                                                                                                | 431              | Expenditure Control Ledger              |               |            |             |                                 |            |      |     |                 |                    |
|                                              |  | X                                                                                                                                                              | 432              | Income Control Ledger                   |               |            |             | Est                             | Rec        | Coll | Bal |                 | 3948               |
|                                              |  |                                                                                                                                                                | 433              | Income Clearance Control Ledger         |               |            |             | Coll                            | Trans      | Ref  | Bal |                 |                    |
| <b>Detail</b>                                |  |                                                                                                                                                                | <b>Form Code</b> | <b>FORM TITLE</b>                       |               |            |             |                                 |            |      |     | <b>Affect</b>   |                    |
|                                              |  |                                                                                                                                                                |                  |                                         |               |            |             |                                 |            |      |     | <b>Increase</b> | <b>Decrease</b>    |
|                                              |  |                                                                                                                                                                |                  |                                         |               |            |             |                                 |            |      |     |                 |                    |
| <b>NOTES</b>                                 |  |                                                                                                                                                                |                  |                                         |               |            |             |                                 |            |      |     |                 |                    |

TRANSACTION ▲

DESCRIPTION

|                                              |                                     |                                                                                                                                                         |                                         |      |                          |       |      |     |          |             |  |
|----------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|--|
| <b>TITLE</b>                                 |                                     | <b>Dishonored Checks Cancelled: Income Collection Clearing Account</b>                                                                                  |                                         |      |                          |       |      |     |          |             |  |
| <b>DETAILS</b>                               |                                     | A dishonored check is written-off as uncollectible wherein the check, when receipted, was accounted as income in an income collection clearing account. |                                         |      |                          |       |      |     |          |             |  |
| <b>Source Form</b>                           | Form Code                           | FORM TITLE                                                                                                                                              |                                         |      |                          |       |      |     |          |             |  |
|                                              | 373                                 | Receivable Cancellation Notice                                                                                                                          |                                         |      |                          |       |      |     |          |             |  |
| <b>Register</b>                              | 414                                 | Receivables Register                                                                                                                                    |                                         |      |                          |       |      |     |          |             |  |
|                                              | Code                                |                                                                                                                                                         | GENERAL CONTROL ACCOUNT TITLE           |      |                          |       |      |     |          |             |  |
| <b>General Ledger Control Account</b>        | Debits                              | Credits                                                                                                                                                 |                                         |      |                          |       |      |     |          |             |  |
|                                              | 5112                                | 1204                                                                                                                                                    | Income Collections Clearing—State       |      |                          |       |      |     |          |             |  |
|                                              | 5113                                |                                                                                                                                                         | Income Collections Clearing—Other       |      |                          |       |      |     |          |             |  |
|                                              |                                     |                                                                                                                                                         | Accounts Receivable – Dishonored Checks |      |                          |       |      |     |          |             |  |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | Form Code                                                                                                                                               | FORM TITLE                              | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |  |
|                                              |                                     | 431                                                                                                                                                     | Expenditure Control Ledger              |      | Author                   | Enc   | Ded  | Exp | Bal      |             |  |
|                                              |                                     |                                                                                                                                                         |                                         |      |                          |       |      |     |          |             |  |
|                                              |                                     |                                                                                                                                                         |                                         |      | Est                      | Rec   | Coll | Bal |          |             |  |
|                                              | X                                   | 432                                                                                                                                                     | Income Control Ledger                   |      |                          |       | —    | +   |          | 3948        |  |
|                                              |                                     |                                                                                                                                                         |                                         |      |                          |       |      |     |          |             |  |
|                                              |                                     |                                                                                                                                                         |                                         |      | Coll                     | Trans | Ref  | Bal |          |             |  |
|                                              | X                                   | 433                                                                                                                                                     | Income Clearance Control Ledger         |      | —                        |       |      | +   |          | 1948        |  |
|                                              |                                     |                                                                                                                                                         |                                         |      |                          |       |      |     |          |             |  |
|                                              |                                     |                                                                                                                                                         |                                         |      |                          |       |      |     |          |             |  |
| <b>Detail</b>                                | Form Code                           | FORM TITLE                                                                                                                                              |                                         |      |                          |       |      |     | Affect   |             |  |
|                                              | 442                                 | Accounts Receivable Ledger                                                                                                                              |                                         |      |                          |       |      |     | Increase | Decrease    |  |
|                                              |                                     |                                                                                                                                                         |                                         |      |                          |       |      |     |          | X           |  |
| <b>NOTES</b>                                 |                                     |                                                                                                                                                         |                                         |      |                          |       |      |     |          |             |  |

TRANSACTION

DESCRIPTION

TITLE

**Dishonored Checks Cancelled: Standard Expenditure Abatement**

DETAILS

A dishonored check is written-off as uncollectible wherein the check, when receipted, was accounted as a non-refund expenditure abatement.

Form Code

FORM TITLE

Source Form

373

Receivable Cancellation Notice

Register

414

Receivables Register

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

General Ledger Control Account

5201  
5202  
5203  
5204  
5205  
5206  
5207  
5208  
5209  
5210  
5212  
5213  
5214  
5215

Support Expenditures  
Capital Outlay Expenditures  
State Aid and Benefit Expenditures  
Local Assistance Expenditures  
Grant Transfers  
Federal Grant Transfers  
Fiduciary Disbursements  
Operating Expenses  
Transfers—Out  
Income Refunds  
Bond Principal Payments  
Bond Interest Expense  
Fiscal Agent Fees  
Disbursements—Other  
Accounts Receivable — Dishonored Checks

1204

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

+

—

4859

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

442

Accounts Receivable Register

X

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                                         |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
|----------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------|--|--|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |  | <b>Expense Advances: Issued</b>                                                                                                         |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
| <b>DETAILS</b>                               |  | To record claims submitted requesting the issuance of warrants for the purpose of providing an expense advance to an employee.          |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                       |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
| <b>Source Form</b>                           |  | 321                                                                                                                                     |                   | Standard Warrant Claim                            |  |  |             |                                 |       |      |     |                 |                    |
| <b>Register</b>                              |  | 413                                                                                                                                     |                   | Disbursement Register                             |  |  |             |                                 |       |      |     |                 |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                             |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>              |  |  |             |                                 |       |      |     |                 |                    |
|                                              |  | <b>Debits</b>                                                                                                                           | <b>Credits</b>    |                                                   |  |  |             |                                 |       |      |     |                 |                    |
|                                              |  | 1901                                                                                                                                    | 1105              | Expense Advances to Employees<br>Cash in Treasury |  |  |             |                                 |       |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                     | <b>Form Code</b>  | <b>FORM TITLE</b>                                 |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |
|                                              |  | X                                                                                                                                       | 431               | Expenditure Control Ledger                        |  |  |             | Author                          | Enc   | Ded  | Exp | Bel             | 3859               |
|                                              |  |                                                                                                                                         | 432               | Income Control Ledger                             |  |  |             | Est                             | Rec   | Coll | Bal |                 |                    |
|                                              |  |                                                                                                                                         | 433               | Income Clearance Control Ledger                   |  |  |             | Coll                            | Trans | Ref  | Bal |                 |                    |
|                                              |  |                                                                                                                                         |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
|                                              |  |                                                                                                                                         |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
|                                              |  |                                                                                                                                         |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
|                                              |  |                                                                                                                                         |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
|                                              |  |                                                                                                                                         |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
|                                              |  |                                                                                                                                         |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                        | <b>FORM TITLE</b> |                                                   |  |  |             |                                 |       |      |     | <b>Affect</b>   |                    |
|                                              |  |                                                                                                                                         |                   |                                                   |  |  |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |
| <b>NOTES</b>                                 |  | Agencies are required to maintain a ledger to support the detail in account 1901. This entry would result in an increase to the ledger. |                   |                                                   |  |  |             |                                 |       |      |     |                 |                    |

TRANSACTION

DESCRIPTION

|                                              |   |                                                                                                                                                           |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
|----------------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------|----------|
| <b>TITLE</b>                                 |   | <b>Expense Advances: Repayment</b>                                                                                                                        |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
| <b>DETAILS</b>                               |   | To record the collection and deposit of monies representing the return of expense advances made to an employee.                                           |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
| <b>Form Code</b>                             |   | <b>FORM TITLE</b>                                                                                                                                         |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
| <b>Source Form</b>                           |   | 316      Collection Report                                                                                                                                |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
| <b>Register</b>                              |   | 416      Deposit—Clearance Register                                                                                                                       |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
| <b>General Ledger Control Account</b>        |   | <b>Code</b>                                                                                                                                               |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b>                    |             |                                 |       |      |     |     |                    |          |
|                                              |   | <b>Debits</b>                                                                                                                                             | <b>Credits</b>                  |                                                         |             |                                 |       |      |     |     |                    |          |
|                                              |   | 1104                                                                                                                                                      | 1901                            | Treasury Cash Clearing<br>Expense Advances to Employees |             |                                 |       |      |     |     |                    |          |
| <b>Subsidiary Ledger Transaction Control</b> | ✓ | <b>Form Code</b>                                                                                                                                          | <b>FORM TITLE</b>               |                                                         | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |          |
|                                              | X | 431                                                                                                                                                       | Expenditure Control Ledger      |                                                         |             | Author                          | Enc   | Ded  | Exp | Bal | 3958               |          |
|                                              |   |                                                                                                                                                           |                                 |                                                         |             |                                 |       | —    |     | +   |                    |          |
|                                              |   | 432                                                                                                                                                       | Income Control Ledger           |                                                         |             | Est                             | Rec   | Coll | Bal |     |                    |          |
|                                              |   |                                                                                                                                                           |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
|                                              |   | 433                                                                                                                                                       | Income Clearance Control Ledger |                                                         |             | Coll                            | Trans | Ref  | Bal |     |                    |          |
|                                              |   |                                                                                                                                                           |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
|                                              |   |                                                                                                                                                           |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
|                                              |   |                                                                                                                                                           |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
|                                              |   |                                                                                                                                                           |                                 |                                                         |             |                                 |       |      |     |     |                    |          |
| <b>Detail</b>                                |   | <b>Form Code</b>                                                                                                                                          | <b>FORM TITLE</b>               |                                                         |             |                                 |       |      |     |     | <b>Affect</b>      |          |
|                                              |   | 441                                                                                                                                                       | Cash Clearing Ledger            |                                                         |             |                                 |       |      |     |     | Increase           | Decrease |
|                                              |   |                                                                                                                                                           |                                 |                                                         |             |                                 |       |      |     |     | X                  |          |
| <b>NOTES</b>                                 |   | Agencies are required to maintain a ledger to support the detail in Account 1901.<br>This entry would result in a decrease in the Expense Advance Ledger. |                                 |                                                         |             |                                 |       |      |     |     |                    |          |



|                                              |                                                                                                                                                                                 | TRANSACTION ▲                     |                                 | DESCRIPTION |                          |       |      |     |                             |             |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|-------------|--------------------------|-------|------|-----|-----------------------------|-------------|
| <b>TITLE</b>                                 | <b>Expense Advances: Adjustment/Closure</b>                                                                                                                                     |                                   |                                 |             |                          |       |      |     |                             |             |
| <b>DETAILS</b>                               | To record the adjustment or closure of an employee's expense advance account based on approved travel vouchers justifying the partial or total consumption of amounts advanced. |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              | Form Code                                                                                                                                                                       | FORM TITLE                        |                                 |             |                          |       |      |     |                             |             |
| <b>Source Form</b>                           | 391                                                                                                                                                                             | Journal Voucher                   |                                 |             |                          |       |      |     |                             |             |
| <b>Register</b>                              | 419                                                                                                                                                                             | General Register                  |                                 |             |                          |       |      |     |                             |             |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                                            |                                   | GENERAL CONTROL ACCOUNT TITLE   |             |                          |       |      |     |                             |             |
|                                              | Debits                                                                                                                                                                          | Credits                           |                                 |             |                          |       |      |     |                             |             |
|                                              | 5201                                                                                                                                                                            | 1901                              | Support Expenditures            |             |                          |       |      |     |                             |             |
|                                              | 5202                                                                                                                                                                            |                                   | Capital Outlay Expenditures     |             |                          |       |      |     |                             |             |
|                                              | 5207                                                                                                                                                                            |                                   | Fiduciary Disbursements         |             |                          |       |      |     |                             |             |
|                                              | 5208                                                                                                                                                                            |                                   | Operating Expenses              |             |                          |       |      |     |                             |             |
| 5215                                         | Disbursements — Other                                                                                                                                                           |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 | Expense Advances to Employees (b) |                                 |             |                          |       |      |     |                             |             |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                                               | Form Code                         | FORM TITLE                      | Note        | BALANCE COLUMNS AFFECTED |       |      |     |                             | Trans Codes |
|                                              | X                                                                                                                                                                               | 431                               | Expenditure Control Ledger      | a           | Author                   | Enc   | Ded  | Exp | Bal                         | 3958        |
|                                              |                                                                                                                                                                                 |                                   |                                 | b           |                          |       |      | +   | —                           | 4859        |
|                                              |                                                                                                                                                                                 | 432                               | Income Control Ledger           |             | Est                      | Rec   | Coll | Bal |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 | 433                               | Income Clearance Control Ledger |             | Coll                     | Trans | Ref  | Bal |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
| <b>Detail</b>                                | Form Code                                                                                                                                                                       | FORM TITLE                        |                                 |             |                          |       |      |     | Affect<br>Increase Decrease |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
| <b>NOTES</b>                                 | Agencies are required to maintain a ledger to support the detail in account 1901. This entry would result in a credit to the ledger.                                            |                                   |                                 |             |                          |       |      |     |                             |             |

TRANSACTION

DESCRIPTION

|                                       |     |                                                                                                                                                                             |                                 |                                                 |      |                          |       |      |     |     |             |
|---------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------|------|--------------------------|-------|------|-----|-----|-------------|
| TITLE                                 |     | Transfers: Received by Payroll Revolving Account                                                                                                                            |                                 |                                                 |      |                          |       |      |     |     |             |
| DETAILS                               |     | That amount needed to cover employees' salaries and employer payroll costs is transferred into the Payroll Revolving Account are recorded in the Payroll Revolving Account. |                                 |                                                 |      |                          |       |      |     |     |             |
| Form Code                             |     | FORM TITLE                                                                                                                                                                  |                                 |                                                 |      |                          |       |      |     |     |             |
| Source Form                           | 331 | No Warrant Transfer of Funds                                                                                                                                                |                                 |                                                 |      |                          |       |      |     |     |             |
| Register                              | 418 | No Warrant Transfer Register                                                                                                                                                |                                 |                                                 |      |                          |       |      |     |     |             |
| Code                                  |     | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                               |                                 |                                                 |      |                          |       |      |     |     |             |
| Debits                                |     | Credits                                                                                                                                                                     |                                 |                                                 |      |                          |       |      |     |     |             |
| 1105                                  |     | 2201                                                                                                                                                                        |                                 | Cash in Treasury<br>Accountability for Advances |      |                          |       |      |     |     |             |
| General Ledger Control Account        |     |                                                                                                                                                                             |                                 |                                                 |      |                          |       |      |     |     |             |
| Subsidiary Ledger Transaction Control |     | Form Code                                                                                                                                                                   | FORM TITLE                      |                                                 | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |
| NONE REQUIRED                         |     | 431                                                                                                                                                                         | Expenditure Control Ledger      |                                                 |      | Author                   | Enc   | Ded  | Exp | Bal |             |
|                                       |     | 432                                                                                                                                                                         | Income Control Ledger           |                                                 |      | Est                      | Rec   | Coll | Bal |     |             |
|                                       |     | 433                                                                                                                                                                         | Income Clearance Control Ledger |                                                 |      | Coll                     | Trans | Ref  | Bal |     |             |
| Detail                                |     | Form Code                                                                                                                                                                   | FORM TITLE                      |                                                 |      | Affect                   |       |      |     |     |             |
|                                       |     |                                                                                                                                                                             |                                 |                                                 |      | Increase Decrease        |       |      |     |     |             |
| NOTES                                 |     |                                                                                                                                                                             |                                 |                                                 |      |                          |       |      |     |     |             |

TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|----------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------|--|--|-------------|---------------------------------|--------------|-------------|-----------------|-----------------|--------------------|
| <b>TITLE</b>                                 |                      | <b>Transfers: Received by Warrant Clearance Account (Claims)</b>                                                 |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
| <b>DETAILS</b>                               |                      | Amounts are transferred to a warrant revolving account to permit the issuance of warrants as requested by claim. |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      | <b>Form Code</b>                                                                                                 |                   | <b>FORM TITLE</b>                               |  |  |             |                                 |              |             |                 |                 |                    |
| <b>Source Form</b>                           |                      | 321                                                                                                              |                   | Standard Warrant Claim                          |  |  |             |                                 |              |             |                 |                 |                    |
| <b>Register</b>                              |                      | 413                                                                                                              |                   | Disbursement Register                           |  |  |             |                                 |              |             |                 |                 |                    |
| <b>General Ledger Control Account</b>        |                      | <b>Code</b>                                                                                                      |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>            |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      | <b>Debits</b>                                                                                                    | <b>Credits</b>    |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      | 1105                                                                                                             | 2201              | Cash in Treasury<br>Accountability for Advances |  |  |             |                                 |              |             |                 |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | <input checked="" type="checkbox"/>                                                                              | <b>Form Code</b>  | <b>FORM TITLE</b>                               |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |                 |                 | <b>Trans Codes</b> |
|                                              |                      |                                                                                                                  | 431               | <b>Expenditure Control Ledger</b>               |  |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b>      | <b>Bal</b>      |                    |
|                                              |                      |                                                                                                                  | 432               | <b>Income Control Ledger</b>                    |  |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b>      |                 |                    |
|                                              |                      |                                                                                                                  | 433               | <b>Income Clearance Control Ledger</b>          |  |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b>      |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
| <b>Detail</b>                                |                      | <b>Form Code</b>                                                                                                 | <b>FORM TITLE</b> |                                                 |  |  |             |                                 |              |             | <b>Affect</b>   |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             | <b>Increase</b> | <b>Decrease</b> |                    |
| <b>NOTES</b>                                 |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |

|                                       |                                                                                            | TRANSACTION ▲          |                                                 | DESCRIPTION |                          |       |      |     |     |             |                             |  |
|---------------------------------------|--------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------|-------------|--------------------------|-------|------|-----|-----|-------------|-----------------------------|--|
| TITLE                                 | Warrants Issued                                                                            |                        |                                                 |             |                          |       |      |     |     |             |                             |  |
| DETAILS                               | Warrants are issued against warrant clearance accounts to disburse amounts transferred-in. |                        |                                                 |             |                          |       |      |     |     |             |                             |  |
| Source Form                           | Form Code                                                                                  | FORM TITLE             |                                                 |             |                          |       |      |     |     |             |                             |  |
|                                       | 326                                                                                        | Warrant Issued Summary |                                                 |             |                          |       |      |     |     |             |                             |  |
| Register                              | 415                                                                                        | Warrant Register       |                                                 |             |                          |       |      |     |     |             |                             |  |
| General Ledger Control Account        | Code                                                                                       |                        | GENERAL CONTROL ACCOUNT TITLE                   |             |                          |       |      |     |     |             |                             |  |
|                                       | Debits                                                                                     | Credits                |                                                 |             |                          |       |      |     |     |             |                             |  |
|                                       | 2201                                                                                       | 1105                   | Accountability for Advances<br>Cash in Treasury |             |                          |       |      |     |     |             |                             |  |
| Subsidiary Ledger Transaction Control | ✓                                                                                          | Form Code              | FORM TITLE                                      | Note        | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |                             |  |
|                                       | NONE REQUIRED                                                                              | 431                    | Expenditure Control Ledger                      |             | Author                   | Enc   | Ded  | Exp | Bal |             |                             |  |
|                                       |                                                                                            | 432                    | Income Control Ledger                           |             | Est                      | Rec   | Coll | Bal |     |             |                             |  |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |             |                             |  |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |             |                             |  |
|                                       |                                                                                            | 433                    | Income Clearance Control Ledger                 |             | Coll                     | Trans | Ref  | Bal |     |             |                             |  |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |             |                             |  |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |             |                             |  |
|                                       |                                                                                            | Detail                 | Form Code                                       | FORM TITLE  |                          |       |      |     |     |             | Affect<br>Increase Decrease |  |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |             |                             |  |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |             |                             |  |
| NOTES                                 |                                                                                            |                        |                                                 |             |                          |       |      |     |     |             |                             |  |

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                                     |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
|----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------|------------------|-----------------------------------------------------------------|-------------|---------------------------------|-------|------|-----|---------------|--------------------|--|
| <b>TITLE</b>                                 |     | <b>Construction Advances: Requested</b>                                                             |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
| <b>DETAILS</b>                               |     | Requests are made to establish or replenish an advance account in the Construction Advance Account. |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                   |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
| <b>Source Form</b>                           | 319 | Journal Voucher                                                                                     |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
| <b>Register</b>                              | 419 | General Register                                                                                    |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                      |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
| 1205                                         |     | 2402                                                                                                |                  | Advances Receivable<br>Accountability for Advances — Receivable |             |                                 |       |      |     |               |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                                 | <b>Form Code</b> | <b>FORM TITLE</b>                                               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |               | <b>Trans Codes</b> |  |
|                                              |     |                                                                                                     | 431              | Expenditure Control Ledger                                      |             | Author                          | Enc   | Ded  | Exp | Bal           |                    |  |
|                                              |     |                                                                                                     |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
|                                              |     | X                                                                                                   | 432              | Income Control Ledger                                           |             | Est                             | Rec   | Coll | Bal |               | 2849               |  |
|                                              |     |                                                                                                     |                  |                                                                 |             |                                 | +     |      | —   |               |                    |  |
|                                              |     |                                                                                                     | 433              | Income Clearance Control Ledger                                 |             | Coll                            | Trans | Ref  | Bal |               |                    |  |
|                                              |     |                                                                                                     |                  |                                                                 |             |                                 |       |      |     |               |                    |  |
| <b>Detail</b>                                |     |                                                                                                     | <b>Form Code</b> | <b>FORM TITLE</b>                                               |             |                                 |       |      |     | <b>Affect</b> |                    |  |
|                                              |     |                                                                                                     | 442              | Accounts Receivable Ledger                                      |             |                                 |       |      |     | increase      | Decrease           |  |
|                                              |     |                                                                                                     |                  |                                                                 |             |                                 |       |      |     | X             |                    |  |
| <b>NOTES</b>                                 |     |                                                                                                     |                  |                                                                 |             |                                 |       |      |     |               |                    |  |

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DESCRIPTION

|                                       |  |                                                                                                                                   |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
|---------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 |  | Construction Advances: Made <sup>(a)</sup>                                                                                        |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
| DETAILS                               |  | Monies are advanced to the Construction Advance Account as required to pay anticipated costs of authorized construction projects. |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
| Form Code                             |  | FORM TITLE                                                                                                                        |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
| Source Form                           |  | 331                                                                                                                               |           | No Warrant Transfer of Funds (out)                                |  |  |  |      |                          |       |      |          |             |      |
| Register                              |  | 418                                                                                                                               |           | No Warrant Transfer Register                                      |  |  |  |      |                          |       |      |          |             |      |
| General Ledger Control Account        |  | Code                                                                                                                              |           | GENERAL CONTROL ACCOUNT TITLE                                     |  |  |  |      |                          |       |      |          |             |      |
|                                       |  | Debits                                                                                                                            | Credits   |                                                                   |  |  |  |      |                          |       |      |          |             |      |
|                                       |  | 1902                                                                                                                              | 1105      | Transfers to the Construction Advance Account<br>Cash in Treasury |  |  |  |      |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control |  | <input checked="" type="checkbox"/>                                                                                               | Form Code | FORM TITLE                                                        |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       |  | X                                                                                                                                 | 431       | Expenditure Control Ledger                                        |  |  |  |      | Author                   | Enc   | Ded  | Exp      | Bal         | 3859 |
|                                       |  |                                                                                                                                   | 432       | Income Control Ledger                                             |  |  |  |      | Est                      | Rec   | Coll | Bal      |             |      |
|                                       |  |                                                                                                                                   | 433       | Income Clearance Control Ledger                                   |  |  |  |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |  |                                                                                                                                   |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
|                                       |  |                                                                                                                                   |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
|                                       |  |                                                                                                                                   |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
|                                       |  |                                                                                                                                   |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
|                                       |  |                                                                                                                                   |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
|                                       |  |                                                                                                                                   |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |
| Detail                                |  |                                                                                                                                   | Form Code | FORM TITLE                                                        |  |  |  |      |                          |       |      | Affect   |             |      |
|                                       |  |                                                                                                                                   |           |                                                                   |  |  |  |      |                          |       |      | Increase | Decrease    |      |
| NOTES                                 |  | (a) Treasury Fund Accounts only.                                                                                                  |           |                                                                   |  |  |  |      |                          |       |      |          |             |      |

TRANSACTION

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|                                              |  |                                                                                                                                                      |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------|--|-------------|--|---------------------------------|--|-------|--|--------------------|--|-----|--|-------------------|--|
| <b>TITLE</b>                                 |  | <b>Construction Advances: Received From Treasury Fund Accounts</b>                                                                                   |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>DETAILS</b>                               |  | Monies, advanced from other accounting entities to the Construction Advance Account as required to pay anticipated construction costs, are recorded. |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                                    |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Source Form</b>                           |  | 331 No Warrant Transfer of Funds (in)                                                                                                                |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Register</b>                              |  | 418 No Warrant Transfer Register                                                                                                                     |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Code</b>                                  |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                 |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Debits</b>                                |  | <b>Credits</b>                                                                                                                                       |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| 1105                                         |  | 2201                                                                                                                                                 |  | Cash in Treasury } a                         |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| 2402                                         |  | 1205                                                                                                                                                 |  | Accountability for Advances } a              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
|                                              |  |                                                                                                                                                      |  | Accountability for Advances — Receivable } b |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
|                                              |  |                                                                                                                                                      |  | Advances Receivable } b                      |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <b>Form Code</b>                                                                                                                                     |  | <b>FORM TITLE</b>                            |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |       |  | <b>Trans Codes</b> |  |     |  |                   |  |
|                                              |  | 431                                                                                                                                                  |  | Expenditure Control Ledger                   |  |             |  | Author                          |  | Enc   |  | Ded                |  | Exp |  | Bal               |  |
|                                              |  | 432                                                                                                                                                  |  | Income Control Ledger                        |  | b           |  | Est                             |  | Rec   |  | Coll               |  | Bal |  | 2948              |  |
|                                              |  | 433                                                                                                                                                  |  | Income Clearance Control Ledger              |  | a           |  |                                 |  |       |  | +                  |  | —   |  | 3849              |  |
|                                              |  |                                                                                                                                                      |  |                                              |  |             |  | Coll                            |  | Trans |  | Ref                |  | Bal |  |                   |  |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                                     |  | <b>FORM TITLE</b>                            |  |             |  |                                 |  |       |  |                    |  |     |  | <b>Affect</b>     |  |
|                                              |  | 442                                                                                                                                                  |  | Accounts Receivable Ledger                   |  |             |  |                                 |  |       |  |                    |  |     |  | Increase Decrease |  |
|                                              |  |                                                                                                                                                      |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  | a                 |  |
|                                              |  |                                                                                                                                                      |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  | b                 |  |
| <b>NOTES</b>                                 |  | (a) Amount Transferred-in<br>(b) Amount Transferred-in applicable to amounts previously billed.                                                      |  |                                              |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |

|                                       |                                                                                                                                                                             | TRANSACTION ▲              |                                   | DESCRIPTION |                          |       |      |     |             |          |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------|-------------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 | Construction Advances: Received From Non-Treasury Fund Accounts                                                                                                             |                            |                                   |             |                          |       |      |     |             |          |
| DETAILS                               | Monies, advanced from other accounting entities to the Construction Advance Account as required to pay anticipated costs of authorized construction projects, are recorded. |                            |                                   |             |                          |       |      |     |             |          |
| Source Form                           | Form Code                                                                                                                                                                   | FORM TITLE                 |                                   |             |                          |       |      |     |             |          |
|                                       | 361                                                                                                                                                                         | Collection Report          |                                   |             |                          |       |      |     |             |          |
| Register                              | 416                                                                                                                                                                         | Deposit—Clearance Register |                                   |             |                          |       |      |     |             |          |
| General Ledger Control Account        | Code                                                                                                                                                                        |                            | GENERAL CONTROL ACCOUNT TITLE     |             |                          |       |      |     |             |          |
|                                       | Debits                                                                                                                                                                      | Credits                    |                                   |             |                          |       |      |     |             |          |
|                                       | 1104                                                                                                                                                                        | 2201                       | Treasury Cash Clearing } (a)      |             |                          |       |      |     |             |          |
|                                       | 2402                                                                                                                                                                        | 1205                       | Accountability for Advances } (b) |             |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                                           | Form Code                  | FORM TITLE                        | Note        | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       |                                                                                                                                                                             | 431                        | Expenditure Control Ledger        |             | Author                   | Enc   | Ded  | Exp | Bal         |          |
|                                       |                                                                                                                                                                             |                            |                                   |             |                          |       |      |     |             |          |
|                                       | X                                                                                                                                                                           | 432                        | Income Control Ledger             | b           | Est                      | Rec   | Coll | Bal |             |          |
|                                       |                                                                                                                                                                             |                            |                                   | a           |                          |       |      |     |             |          |
|                                       |                                                                                                                                                                             | 433                        | Income Clearance Control Ledger   |             | Coll                     | Trans | Ref  | Bal |             |          |
|                                       |                                                                                                                                                                             |                            |                                   |             |                          |       |      |     |             |          |
|                                       |                                                                                                                                                                             |                            |                                   |             |                          |       |      |     |             |          |
| Detail                                | Form Code                                                                                                                                                                   | FORM TITLE                 |                                   |             |                          |       |      |     | Affect      |          |
|                                       | 441                                                                                                                                                                         | Cash Clearing Ledger       |                                   |             |                          |       |      |     | Increase    | Decrease |
|                                       |                                                                                                                                                                             |                            |                                   |             |                          |       |      |     | a           |          |
| NOTES                                 | (a) Total amount transferred-in.<br>(b) Amount liquidating a recorded receivable<br>(c) From Treasury Fund Accounts.                                                        |                            |                                   |             |                          |       |      |     |             |          |



TRANSACTION

DESCRIPTION

|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
|---------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--|------------------------------------------------------------------------------|--|------|--------------------------|-------|------|----------|-------------|--|
| <b>TITLE</b>                                            |                                     | <b>Construction Progress Report: Non-Enterprise</b>                                                                                                                                                                         |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
| <b>DETAILS</b>                                          |                                     | Amounts expended from the Construction Advance Account for authorized construction projects are reported to the agency and the amount advanced is reduced insofar as non-enterprise-type accounting entities are concerned. |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
| <b>Source Form</b>                                      | Form Code                           |                                                                                                                                                                                                                             | FORM TITLE                      |  |                                                                              |  |      |                          |       |      |          |             |  |
|                                                         | 391                                 |                                                                                                                                                                                                                             | Journal Voucher                 |  |                                                                              |  |      |                          |       |      |          |             |  |
| <b>Register</b>                                         | 419                                 |                                                                                                                                                                                                                             | General Register                |  |                                                                              |  |      |                          |       |      |          |             |  |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
| <b>General Ledger Control Account</b>                   | Code                                |                                                                                                                                                                                                                             | GENERAL CONTROL ACCOUNT TITLE   |  |                                                                              |  |      |                          |       |      |          |             |  |
|                                                         | Debits                              |                                                                                                                                                                                                                             | Credits                         |  |                                                                              |  |      |                          |       |      |          |             |  |
|                                                         | 5202                                |                                                                                                                                                                                                                             | 1902                            |  | Capital Outlay Expenditures<br>Transfers to the Construction Advance Account |  |      |                          |       |      |          |             |  |
| <b>Subsidiary Ledger Transaction Control</b>            | <input checked="" type="checkbox"/> | Form Code                                                                                                                                                                                                                   | FORM TITLE                      |  |                                                                              |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |  |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
|                                                         | <input checked="" type="checkbox"/> | 431                                                                                                                                                                                                                         | Expenditure Control Ledger      |  |                                                                              |  |      | Author                   | Enc   | Ded  | Exp      | Bel         |  |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
|                                                         | <input checked="" type="checkbox"/> | 432                                                                                                                                                                                                                         | Income Control Ledger           |  |                                                                              |  |      | Est                      | Rec   | Coll | Bel      |             |  |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
|                                                         | <input checked="" type="checkbox"/> | 433                                                                                                                                                                                                                         | Income Clearance Control Ledger |  |                                                                              |  |      | Coll                     | Trans | Ref  | Bel      |             |  |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
|                                                         | <input checked="" type="checkbox"/> | Form Code                                                                                                                                                                                                                   | FORM TITLE                      |  |                                                                              |  |      |                          |       |      | Affect   |             |  |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      | Increase | Decrease    |  |
| <input checked="" type="checkbox"/>                     |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
| <b>NOTES</b>                                            |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |
| See General Fixed Asset Fund for additional accounting. |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |  |

|                                       |                                            | TRANSACTION ▲    |                                                                                        | DESCRIPTION |      |                          |       |      |             |          |
|---------------------------------------|--------------------------------------------|------------------|----------------------------------------------------------------------------------------|-------------|------|--------------------------|-------|------|-------------|----------|
| TITLE                                 | Construction Progress Report: Enterprise   |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       | Construction work in Progress is recorded. |                  |                                                                                        |             |      |                          |       |      |             |          |
| Source Form                           | Form Code                                  | FORM TITLE       |                                                                                        |             |      |                          |       |      |             |          |
|                                       | 391                                        | Journal Voucher  |                                                                                        |             |      |                          |       |      |             |          |
| Register                              | 419                                        | General Register |                                                                                        |             |      |                          |       |      |             |          |
|                                       | Code                                       |                  | GENERAL CONTROL ACCOUNT TITLE                                                          |             |      |                          |       |      |             |          |
| General Ledger Control Account        | Debits                                     | Credits          |                                                                                        |             |      |                          |       |      |             |          |
|                                       | 1706                                       | 1902             | Construction Work in Progress (b)<br>Transfers to the Construction Advance Account (a) |             |      |                          |       |      |             |          |
| Subsidiary Ledger Transaction Control | ✓                                          | Form Code        | FORM TITLE                                                                             |             | Note | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |
|                                       | X                                          | 431              | Expenditure Control Ledger                                                             |             | a    | Author                   | Enc   | Ded  | Exp         | Bel      |
|                                       |                                            |                  |                                                                                        |             | b    |                          |       | +    |             | 3958     |
|                                       |                                            |                  |                                                                                        |             |      |                          | +     |      | -           | 3859     |
|                                       |                                            | 432              | Income Control Ledger                                                                  |             |      | Est                      | Rec   | Coll | Bal         |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       |                                            | 433              | Income Clearance Control Ledger                                                        |             |      | Coll                     | Trans | Ref  | Bal         |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
| Detail                                | Form Code                                  | FORM TITLE       |                                                                                        |             |      |                          |       |      | Affect      |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      | Increase    | Decrease |
| NOTES                                 |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |

TRANSACTION

DESCRIPTION

|                                              |     |                                                                                            |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
|----------------------------------------------|-----|--------------------------------------------------------------------------------------------|--|---------------------------------|--|-------------------|--|-------------|--|---------------------------------|--|-------|--|--------------------|--|-----|--|-------------------|--|
| <b>TITLE</b>                                 |     | <b>Construction Work in Progress: Enterprise Allocation</b>                                |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>DETAILS</b>                               |     | Construction work in progress is allocated to more precise categories.                     |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                          |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Source Form</b>                           | 391 | Journal Voucher                                                                            |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Register</b>                              | 419 | General Register                                                                           |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                       |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                             |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| 1702                                         |     |                                                                                            |  | Buildings                       |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| 1703                                         |     |                                                                                            |  | Other Improvements              |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| 1704                                         |     |                                                                                            |  | Equipment                       |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| 1705                                         |     |                                                                                            |  | Other Fixed Assets              |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
|                                              |     | 1706                                                                                       |  | Construction Work in Progress   |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                        |  | <b>Form Code</b>                |  | <b>FORM TITLE</b> |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |       |  | <b>Trans Codes</b> |  |     |  |                   |  |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                        |  | Expenditure Control Ledger      |  |                   |  |             |  | Author                          |  | Enc   |  | Ded                |  | Exp |  | Bal               |  |
|                                              |     | 432                                                                                        |  | Income Control Ledger           |  |                   |  |             |  | Est                             |  | Rec   |  | Coll               |  | Bal |  |                   |  |
|                                              |     | 433                                                                                        |  | Income Clearance Control Ledger |  |                   |  |             |  | Coll                            |  | Trans |  | Ref                |  | Bal |  |                   |  |
|                                              |     |                                                                                            |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |
| <b>Detail</b>                                |     |                                                                                            |  | <b>Form Code</b>                |  | <b>FORM TITLE</b> |  |             |  |                                 |  |       |  |                    |  |     |  | <b>Affect</b>     |  |
|                                              |     |                                                                                            |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  | Increase Decrease |  |
| <b>NOTES</b>                                 |     | Entry could be based on a final progress report generated by Architecture and Engineering. |  |                                 |  |                   |  |             |  |                                 |  |       |  |                    |  |     |  |                   |  |

|                                       |  | TRANSACTION ▲                                                                                 |                  | DESCRIPTION                                             |      |                          |       |          |          |     |             |
|---------------------------------------|--|-----------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------|------|--------------------------|-------|----------|----------|-----|-------------|
| TITLE                                 |  | Property Held in Trust: Received                                                              |                  |                                                         |      |                          |       |          |          |     |             |
| DETAILS                               |  | The accountability for property to be held by the State in a fiduciary capacity, is recorded. |                  |                                                         |      |                          |       |          |          |     |             |
|                                       |  | Form Code                                                                                     | FORM TITLE       |                                                         |      |                          |       |          |          |     |             |
| Source Form                           |  | 391                                                                                           | Journal Voucher  |                                                         |      |                          |       |          |          |     |             |
| Register                              |  | 419                                                                                           | General Register |                                                         |      |                          |       |          |          |     |             |
| General Ledger Control Account        |  | Code                                                                                          |                  | GENERAL CONTROL ACCOUNT TITLE                           |      |                          |       |          |          |     |             |
|                                       |  | Debits                                                                                        | Credits          |                                                         |      |                          |       |          |          |     |             |
|                                       |  | 1801                                                                                          | 4201             | Property Held in Trust<br>Fund Balance — Special Trusts |      |                          |       |          |          |     |             |
| Subsidiary Ledger Transaction Control |  | ✓                                                                                             | Form Code        | FORM TITLE                                              | Note | BALANCE COLUMNS AFFECTED |       |          |          |     | Trans Codes |
|                                       |  | NONE REQUIRED                                                                                 | 431              | Expenditure Control Ledger                              |      | Author                   | Enc   | Ded      | Exp      | Bal |             |
|                                       |  |                                                                                               | 432              | Income Control Ledger                                   |      | Est                      | Rec   | Coll     | Bal      |     |             |
|                                       |  |                                                                                               |                  |                                                         |      |                          |       |          |          |     |             |
|                                       |  |                                                                                               | 433              | Income Clearance Control Ledger                         |      | Coll                     | Trans | Ref      | Bal      |     |             |
|                                       |  |                                                                                               |                  |                                                         |      |                          |       |          |          |     |             |
|                                       |  |                                                                                               |                  |                                                         |      |                          |       |          |          |     |             |
|                                       |  | Form Code                                                                                     | FORM TITLE       |                                                         |      |                          |       | Affect   |          |     |             |
|                                       |  |                                                                                               |                  |                                                         |      |                          |       | Increase | Decrease |     |             |
|                                       |  | Detail                                                                                        |                  |                                                         |      |                          |       |          |          |     |             |
| NOTES                                 |  |                                                                                               |                  |                                                         |      |                          |       |          |          |     |             |

TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                                                    |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
|----------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------|------------|------------|-------------|---------------------------------|--------------|-----------------|-----------------|--------------------|
| <b>TITLE</b>                                 |                      | <b>Property Held in Trust: Disposition</b>                                                         |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
| <b>DETAILS</b>                               |                      | The accountability for property held in fiduciary capacity is returned to "donors" or disposed of. |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
| <b>Source Form</b>                           | Form Code            | <b>FORM TITLE</b>                                                                                  |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
|                                              | 391                  | Journal Voucher                                                                                    |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
| <b>Register</b>                              | 419                  | General Register                                                                                   |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>          |                                                                                                    | <b>GENERAL CONTROL ACCOUNT TITLE</b>                   |            |            |            |             |                                 |              |                 |                 |                    |
|                                              | <b>Debits</b>        | <b>Credits</b>                                                                                     |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
|                                              | 4201                 | 1801                                                                                               | Fund Balance – Special Trust<br>Property Held in Trust |            |            |            |             |                                 |              |                 |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | <input checked="" type="checkbox"/> Form Code                                                      | <b>FORM TITLE</b>                                      |            |            |            | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |                 |                 | <b>Trans Codes</b> |
|                                              |                      |                                                                                                    | <b>Author</b>                                          | <b>Enc</b> | <b>Ded</b> | <b>Exp</b> | <b>Bal</b>  |                                 |              |                 |                 |                    |
|                                              |                      | 431                                                                                                | <b>Expenditure Control Ledger</b>                      |            |            |            |             |                                 |              |                 |                 |                    |
|                                              |                      | 432                                                                                                | <b>Income Control Ledger</b>                           |            |            |            |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b>     | <b>Bal</b>      |                    |
|                                              |                      | 433                                                                                                | <b>Income Clearance Control Ledger</b>                 |            |            |            |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>      | <b>Bal</b>      |                    |
|                                              |                      |                                                                                                    |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
|                                              |                      |                                                                                                    |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
|                                              |                      |                                                                                                    |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
|                                              |                      |                                                                                                    |                                                        |            |            |            |             |                                 |              |                 |                 |                    |
|                                              | <b>Detail</b>        | Form Code                                                                                          | <b>FORM TITLE</b>                                      |            |            |            |             |                                 |              |                 | <b>Affect</b>   |                    |
|                                              |                      |                                                                                                    |                                                        |            |            |            |             |                                 |              | <b>Increase</b> | <b>Decrease</b> |                    |
| <b>NOTES</b>                                 |                      |                                                                                                    |                                                        |            |            |            |             |                                 |              |                 |                 |                    |

|                                       |  | TRANSACTION ▲                                                                                                                                                                    |                                           | DESCRIPTION                                        |      |                          |       |      |     |             |          |  |
|---------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------|------|--------------------------|-------|------|-----|-------------|----------|--|
| TITLE                                 |  | Securities Liquidated: Cost Basis                                                                                                                                                |                                           |                                                    |      |                          |       |      |     |             |          |  |
| DETAILS                               |  | Securities, recorded at cost, are liquidated or submitted to a third party for collections.                                                                                      |                                           |                                                    |      |                          |       |      |     |             |          |  |
|                                       |  | Form Code                                                                                                                                                                        | FORM TITLE                                |                                                    |      |                          |       |      |     |             |          |  |
| Source Form                           |  | 361                                                                                                                                                                              | Collection Report <sup>(a)</sup>          |                                                    |      |                          |       |      |     |             |          |  |
|                                       |  | 391                                                                                                                                                                              | Journal Voucher <sup>(b)</sup>            |                                                    |      |                          |       |      |     |             |          |  |
| Register                              |  | 419                                                                                                                                                                              | General Register <sup>(b)</sup>           |                                                    |      |                          |       |      |     |             |          |  |
|                                       |  | 416                                                                                                                                                                              | Deposit—Clearance Register <sup>(a)</sup> |                                                    |      |                          |       |      |     |             |          |  |
|                                       |  | Code                                                                                                                                                                             | GENERAL CONTROL ACCOUNT TITLE             |                                                    |      |                          |       |      |     |             |          |  |
|                                       |  | Debits                                                                                                                                                                           | Credits                                   |                                                    |      |                          |       |      |     |             |          |  |
| General Ledger Control Account        |  | 1104                                                                                                                                                                             |                                           | Treasury Cash Clearing <sup>(a)</sup>              |      |                          |       |      |     |             |          |  |
|                                       |  | 1402                                                                                                                                                                             |                                           | Securities Submitted for Collection <sup>(b)</sup> |      |                          |       |      |     |             |          |  |
|                                       |  |                                                                                                                                                                                  | 1603                                      | Federal Securities at Cost                         |      |                          |       |      |     |             |          |  |
|                                       |  |                                                                                                                                                                                  | 1605                                      | State Securities at Cost                           |      |                          |       |      |     |             |          |  |
|                                       |  |                                                                                                                                                                                  | 1607                                      | Local Government Securities at Cost                |      |                          |       |      |     |             |          |  |
|                                       |  |                                                                                                                                                                                  | 1609                                      | Other Investments at Cost                          |      |                          |       |      |     |             |          |  |
|                                       |  | 5106                                                                                                                                                                             | 5106                                      | Investment Earnings <sup>(d)</sup>                 |      |                          |       |      |     |             |          |  |
|                                       |  | ✓                                                                                                                                                                                | Form Code                                 | FORM TITLE                                         | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |  |
| Subsidiary Ledger Transaction Control |  |                                                                                                                                                                                  | 431                                       | Expenditure Control Ledger                         |      | Author                   | Enc   | Ded  | Exp | Bal         |          |  |
|                                       |  |                                                                                                                                                                                  |                                           |                                                    |      |                          |       |      |     |             |          |  |
|                                       |  | X                                                                                                                                                                                | 432                                       | Income Control Ledger                              | d    | Est                      | Rec   | Coll | Bal |             | 3849     |  |
|                                       |  |                                                                                                                                                                                  |                                           |                                                    |      |                          |       |      |     |             |          |  |
|                                       |  |                                                                                                                                                                                  | 433                                       | Income Clearance Control Ledger                    |      | Coll                     | Trans | Ref  | Bal |             |          |  |
|                                       |  |                                                                                                                                                                                  |                                           |                                                    |      |                          |       |      |     |             |          |  |
| Detail                                |  | Form Code                                                                                                                                                                        | FORM TITLE                                |                                                    |      |                          |       |      |     | Affect      |          |  |
|                                       |  | 441                                                                                                                                                                              | Cash Clearing Ledger                      |                                                    |      |                          |       |      |     | Increase    | Decrease |  |
|                                       |  |                                                                                                                                                                                  |                                           |                                                    |      |                          |       |      |     |             | (a)      |  |
| NOTES                                 |  | <p>(a) Amount received not previously accrued.</p> <p>(b) Amount being accrued</p> <p>(c) Book value</p> <p>(d) Debit=loss on transaction.<br/>Credit=profit on transaction.</p> |                                           |                                                    |      |                          |       |      |     |             |          |  |

TRANSACTION ▲

DESCRIPTION

|                                              |               |                                                                                                                                                                                                                                                |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|----------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------|------------|------------|-------------|---------------------------------|--------------|-------------|------------|--------------------|-----------------|-----------------|
| <b>TITLE</b>                                 |               | <b>Securities Liquidated: State-owned Securities Valued at Par</b>                                                                                                                                                                             |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
| <b>DETAILS</b>                               |               | State-owned securities valued at par are liquidated or submitted for collection.                                                                                                                                                               |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
| <b>Form Code</b>                             |               | <b>FORM TITLE</b>                                                                                                                                                                                                                              |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
| <b>Source Form</b>                           | 361           | Collection Report <sup>(a)</sup>                                                                                                                                                                                                               |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              | 391           | Journal Voucher <sup>(b)</sup>                                                                                                                                                                                                                 |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
| <b>Register</b>                              | 419           | General Register <sup>(b)</sup>                                                                                                                                                                                                                |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              | 416           | Deposit—Clearance Register <sup>(a)</sup>                                                                                                                                                                                                      |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
| <b>Code</b>                                  |               | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                                                                           |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
| <b>Debits</b>                                |               | <b>Credits</b>                                                                                                                                                                                                                                 |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
| <b>General Ledger Control Account</b>        | 1104          | Treasury Cash Clearing <sup>(a)</sup>                                                                                                                                                                                                          |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              | 1402          | Securities Submitted for Collection <sup>(b)</sup>                                                                                                                                                                                             |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              |               | 1602                                                                                                                                                                                                                                           | Federal Securities at Par              |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              |               | 1604                                                                                                                                                                                                                                           | State Securities at Par                |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              |               | 1606                                                                                                                                                                                                                                           | Local Government Securities at Par     |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              |               | 1608                                                                                                                                                                                                                                           | Other Investments at Par               |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              | 5106          | 5106                                                                                                                                                                                                                                           | Investment Income <sup>(d)</sup>       |            |            |            |             |                                 |              |             |            |                    |                 |                 |
| <b>Subsidiary Ledger Transaction Control</b> | ✓             | <b>Form Code</b>                                                                                                                                                                                                                               | <b>FORM TITLE</b>                      |            |            |            | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            | <b>Trans Codes</b> |                 |                 |
|                                              |               |                                                                                                                                                                                                                                                | <b>Author</b>                          | <b>Enc</b> | <b>Ded</b> | <b>Exp</b> | <b>Bal</b>  |                                 |              |             |            |                    |                 |                 |
|                                              |               | 431                                                                                                                                                                                                                                            | <b>Expenditure Control Ledger</b>      |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              | X             | 432                                                                                                                                                                                                                                            | <b>Income Control Ledger</b>           |            |            |            | (d)         | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b> |                    | 3849            |                 |
|                                              |               |                                                                                                                                                                                                                                                |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              |               | 433                                                                                                                                                                                                                                            | <b>Income Clearance Control Ledger</b> |            |            |            |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b> |                    |                 |                 |
|                                              |               |                                                                                                                                                                                                                                                |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |
|                                              | <b>Detail</b> | <b>Form Code</b>                                                                                                                                                                                                                               | <b>FORM TITLE</b>                      |            |            |            |             |                                 |              |             |            | <b>Affect</b>      |                 |                 |
|                                              |               |                                                                                                                                                                                                                                                |                                        |            |            |            |             |                                 |              |             |            |                    | <b>Increase</b> | <b>Decrease</b> |
|                                              |               | 441                                                                                                                                                                                                                                            | <b>Cash Clearing Ledger</b>            |            |            |            |             |                                 |              |             |            | X                  |                 |                 |
| <b>NOTES</b>                                 |               | <p>(a) Collections not previously accrued.</p> <p>(b) Receivable being established.</p> <p>(c) Par value of securities liquidated or being liquidated.</p> <p>(d) Profit on transaction: Credit—5106.<br/>Loss on Transaction: Debit 5106.</p> |                                        |            |            |            |             |                                 |              |             |            |                    |                 |                 |

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|                                              |  |                                                                                                                                                      |  |                                                            |  |                                                                                                                      |  |             |  |                                 |  |  |                    |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------|--|-------------|--|---------------------------------|--|--|--------------------|
| <b>TITLE</b>                                 |  | <b>Coupons Liquidated</b>                                                                                                                            |  |                                                            |  |                                                                                                                      |  |             |  |                                 |  |  |                    |
| <b>DETAILS</b>                               |  | Coupons, owned by the State, are collected or submitted through a third party for collection.                                                        |  |                                                            |  |                                                                                                                      |  |             |  |                                 |  |  |                    |
|                                              |  | <b>Form Code</b>                                                                                                                                     |  | <b>FORM TITLE</b>                                          |  |                                                                                                                      |  |             |  |                                 |  |  |                    |
| <b>Source Form</b>                           |  | 361<br>391                                                                                                                                           |  | Collection Report (a)<br>Journal <sup>or</sup> Voucher (b) |  |                                                                                                                      |  |             |  |                                 |  |  |                    |
| <b>Register</b>                              |  | 419<br>416                                                                                                                                           |  | General Register (b)<br>Deposit—Clearance Register (a)     |  |                                                                                                                      |  |             |  |                                 |  |  |                    |
|                                              |  | <b>Code</b>                                                                                                                                          |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                       |  |                                                                                                                      |  |             |  |                                 |  |  |                    |
|                                              |  | <b>Debits</b>                                                                                                                                        |  | <b>Credits</b>                                             |  |                                                                                                                      |  |             |  |                                 |  |  |                    |
| <b>General Ledger Control Account</b>        |  | 1104<br>1401                                                                                                                                         |  | 1611<br>5105                                               |  | Treasury Cash Clearing (a)<br>Coupons Submitted for Collections (b)<br>Interest Purchased (c)<br>Interest Income (d) |  |             |  |                                 |  |  |                    |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                  |  | <b>Form Code</b>                                           |  | <b>FORM TITLE</b>                                                                                                    |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |  | <b>Trans Codes</b> |
|                                              |  |                                                                                                                                                      |  | 431                                                        |  | Expenditure Control Ledger                                                                                           |  |             |  | Author Enc Ded Exp Bal          |  |  |                    |
|                                              |  |                                                                                                                                                      |  | 432                                                        |  | Income Control Ledger                                                                                                |  | d           |  | Est Rec Coll Bal                |  |  | 3849               |
|                                              |  |                                                                                                                                                      |  | 433                                                        |  | Income Clearance Control Ledger                                                                                      |  |             |  | Coll Trans Ref Bal              |  |  |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                                  |  | <b>Form Code</b>                                           |  | <b>FORM TITLE</b>                                                                                                    |  |             |  |                                 |  |  |                    |
| <b>Detail</b>                                |  |                                                                                                                                                      |  | 441                                                        |  | Cash Clearing Ledger                                                                                                 |  |             |  |                                 |  |  |                    |
|                                              |  |                                                                                                                                                      |  |                                                            |  |                                                                                                                      |  |             |  |                                 |  |  |                    |
| <b>NOTES</b>                                 |  | (a) Amount collected.<br>(b) Amount to be collected.<br>(c) Amount of applicable unallocated interest purchased, if any.<br>(d) Net interest earned. |  |                                                            |  |                                                                                                                      |  |             |  |                                 |  |  |                    |



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|                                              |     |                                                                      |                  |                                                                                                                  |                   |             |                                 |             |                 |                 |               |                    |
|----------------------------------------------|-----|----------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------|-------------------|-------------|---------------------------------|-------------|-----------------|-----------------|---------------|--------------------|
| <b>TITLE</b>                                 |     | <b>Securities and Coupons Submitted for Collection are Collected</b> |                  |                                                                                                                  |                   |             |                                 |             |                 |                 |               |                    |
| <b>DETAILS</b>                               |     | Securities and coupons submitted for collection are collected.       |                  |                                                                                                                  |                   |             |                                 |             |                 |                 |               |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                    |                  |                                                                                                                  |                   |             |                                 |             |                 |                 |               |                    |
| Source Form                                  |     | 361                                                                  |                  | Collection Report                                                                                                |                   |             |                                 |             |                 |                 |               |                    |
| Register                                     |     | 416                                                                  |                  | Deposit—Clearance Register <sup>(a)</sup>                                                                        |                   |             |                                 |             |                 |                 |               |                    |
| <b>General Ledger Control Account</b>        |     | <b>Code</b>                                                          |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                             |                   |             |                                 |             |                 |                 |               |                    |
|                                              |     | <b>Debits</b>                                                        | <b>Credits</b>   |                                                                                                                  |                   |             |                                 |             |                 |                 |               |                    |
|                                              |     | 1104                                                                 | 1401<br>1402     | Treasury Cash Clearing <sup>(a)</sup><br>Coupons Submitted for Collection<br>Securities Submitted for Collection |                   |             |                                 |             |                 |                 |               |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>NONE REQUIRED</b>                                                 | ✓                | <b>Form Code</b>                                                                                                 | <b>FORM TITLE</b> | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |             |                 |                 |               | <b>Trans Codes</b> |
|                                              |     |                                                                      |                  | <b>Author</b>                                                                                                    | <b>Enc</b>        | <b>Ded</b>  | <b>Exp</b>                      | <b>Bel</b>  |                 |                 |               |                    |
|                                              |     |                                                                      | 431              | <b>Expenditure Control Ledger</b>                                                                                |                   |             |                                 |             |                 |                 |               |                    |
|                                              |     |                                                                      | 432              | <b>Income Control Ledger</b>                                                                                     |                   | <b>Est</b>  | <b>Rec</b>                      | <b>Coll</b> | <b>Bal</b>      |                 |               |                    |
|                                              |     |                                                                      | 433              | <b>Income Clearance Control Ledger</b>                                                                           |                   | <b>Coll</b> | <b>Trens</b>                    | <b>Ref</b>  | <b>Bal</b>      |                 |               |                    |
|                                              |     |                                                                      |                  |                                                                                                                  |                   |             |                                 |             |                 |                 |               |                    |
|                                              |     | <b>Detail</b>                                                        | <b>Form Code</b> | <b>FORM TITLE</b>                                                                                                |                   |             |                                 |             |                 |                 | <b>Affect</b> |                    |
|                                              | 441 | Cash Clearing Ledger                                                 |                  |                                                                                                                  |                   |             |                                 |             | <b>Increase</b> | <b>Decrease</b> |               |                    |
|                                              |     |                                                                      |                  |                                                                                                                  |                   |             |                                 |             | (a)             |                 |               |                    |
| <b>NOTES</b>                                 |     |                                                                      |                  |                                                                                                                  |                   |             |                                 |             |                 |                 |               |                    |

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|                                              |                                                                                         |                  |                                                |  |      |                          |       |      |     |          |             |
|----------------------------------------------|-----------------------------------------------------------------------------------------|------------------|------------------------------------------------|--|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | <b>Cost Allocations: Cost of Goods Sold</b>                                             |                  |                                                |  |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | The cost of merchandise inventory purchased for resale which has been sold is recorded. |                  |                                                |  |      |                          |       |      |     |          |             |
| <b>Source Form</b>                           | Form Code                                                                               | FORM TITLE       |                                                |  |      |                          |       |      |     |          |             |
|                                              | 391                                                                                     | Journal Voucher  |                                                |  |      |                          |       |      |     |          |             |
| <b>Register</b>                              | 419                                                                                     | General Register |                                                |  |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                             |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>           |  |      |                          |       |      |     |          |             |
|                                              | <b>Debits</b>                                                                           | <b>Credits</b>   |                                                |  |      |                          |       |      |     |          |             |
|                                              | 5208                                                                                    | 1802             | Operating Expense (a)<br>Merchandise Inventory |  |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                     | Form Code        | FORM TITLE                                     |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              | X                                                                                       | 431              | Expenditure Control Ledger                     |  |      | Author                   | Enc   | Ded  | Exp | Bal      | 4859        |
|                                              |                                                                                         | 432              | Income Control Ledger                          |  |      | Est                      | Rac   | Coll | Bal |          |             |
|                                              |                                                                                         | 433              | Income Clearance Control Ledger                |  |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                              |                                                                                         |                  |                                                |  |      |                          |       |      |     |          |             |
|                                              |                                                                                         |                  |                                                |  |      |                          |       |      |     |          |             |
|                                              |                                                                                         |                  |                                                |  |      |                          |       |      |     |          |             |
|                                              |                                                                                         |                  |                                                |  |      |                          |       |      |     |          |             |
|                                              |                                                                                         |                  |                                                |  |      |                          |       |      |     |          |             |
|                                              |                                                                                         |                  |                                                |  |      |                          |       |      |     |          |             |
| <b>Detail</b>                                | Form Code                                                                               | FORM TITLE       |                                                |  |      |                          |       |      |     | Affect   |             |
|                                              |                                                                                         |                  |                                                |  |      |                          |       |      |     | Increase | Decrease    |
|                                              |                                                                                         |                  |                                                |  |      |                          |       |      |     |          |             |
| <b>NOTES</b>                                 | (a) Cost of Goods Sold is identified through use of Expenditure Identification codes.   |                  |                                                |  |      |                          |       |      |     |          |             |

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| <b>TITLE</b>                                 |            | <b>Cost Allocations: Depreciation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
|----------------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------|-------|------|-----|-----|-------------|--|--|-----------|------------|------------|------|--------------------------|--|----------|----------|--|-------------|--|--|--|--|--------|-----|-----|-----|-----|--|---|-----|----------------------------|--|--|--|--|---|---|------|--|-----|-----------------------|--|-----|-----|------|-----|--|--|--|-----|---------------------------------|--|------|-------|-----|-----|--|--|
| <b>DETAILS</b>                               |            | An amount required to accurately reflect the consumption of capital costs are recorded.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| <b>Form Code</b>                             |            | <b>FORM TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| <b>Source Form</b>                           |            | 391 Journal Voucher                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| <b>Register</b>                              |            | 419 General Register                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| <b>Code</b>                                  |            | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| <b>Debits</b>                                |            | <b>Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| 5208                                         |            | Operating Expenses (a)<br>1707 Accumulated Depreciation—Buildings<br>1708 Accumulated Depreciation—Other Improvements<br>1709 Accumulated Depreciation—Equipment<br>1710 Accumulated Depreciation—Other Fixed Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| <b>Subsidiary Ledger Transaction Control</b> |            | <table border="1"> <tr> <th>✓</th> <th>Form Code</th> <th>FORM TITLE</th> <th>Note</th> <th colspan="5">BALANCE COLUMNS AFFECTED</th> <th>Trans Codes</th> </tr> <tr> <th></th> <th></th> <th></th> <th></th> <th>Author</th> <th>Enc</th> <th>Ded</th> <th>Exp</th> <th>Bal</th> <th></th> </tr> <tr> <td>X</td> <td>431</td> <td>Expenditure Control Ledger</td> <td></td> <td></td> <td></td> <td></td> <td>+</td> <td>—</td> <td>4859</td> </tr> <tr> <td></td> <td>432</td> <td>Income Control Ledger</td> <td></td> <td>Est</td> <td>Rec</td> <td>Coll</td> <td>Bal</td> <td></td> <td></td> </tr> <tr> <td></td> <td>433</td> <td>Income Clearance Control Ledger</td> <td></td> <td>Coll</td> <td>Trans</td> <td>Ref</td> <td>Bal</td> <td></td> <td></td> </tr> </table> |          |                          |       |      |     |     |             |  |  | ✓         | Form Code  | FORM TITLE | Note | BALANCE COLUMNS AFFECTED |  |          |          |  | Trans Codes |  |  |  |  | Author | Enc | Ded | Exp | Bal |  | X | 431 | Expenditure Control Ledger |  |  |  |  | + | — | 4859 |  | 432 | Income Control Ledger |  | Est | Rec | Coll | Bal |  |  |  | 433 | Income Clearance Control Ledger |  | Coll | Trans | Ref | Bal |  |  |
| ✓                                            | Form Code  | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Note     | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
|                                              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          | Author                   | Enc   | Ded  | Exp | Bal |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| X                                            | 431        | Expenditure Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |                          |       |      | +   | —   | 4859        |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
|                                              | 432        | Income Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          | Est                      | Rec   | Coll | Bal |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
|                                              | 433        | Income Clearance Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          | Coll                     | Trans | Ref  | Bal |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| <b>Detail</b>                                |            | <table border="1"> <tr> <th>Form Code</th> <th>FORM TITLE</th> <th colspan="2">Affect</th> </tr> <tr> <th></th> <th></th> <th>Increase</th> <th>Decrease</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          |                          |       |      |     |     |             |  |  | Form Code | FORM TITLE | Affect     |      |                          |  | Increase | Decrease |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| Form Code                                    | FORM TITLE | Affect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
|                                              |            | Increase                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Decrease |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
|                                              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |
| <b>NOTES</b>                                 |            | (a) Depreciation expense is identified through utilization of Expenditure Identification codes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          |                          |       |      |     |     |             |  |  |           |            |            |      |                          |  |          |          |  |             |  |  |  |  |        |     |     |     |     |  |   |     |                            |  |  |  |  |   |   |      |  |     |                       |  |     |     |      |     |  |  |  |     |                                 |  |      |       |     |     |  |  |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                  |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
|----------------------------------------------|--|--------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------|--|--|-------------|---------------------------------|-------|------|-----------------|-----------------|--------------------|
| <b>TITLE</b>                                 |  | <b>Cost Allocation: Other Prepayments</b>                                                        |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
| <b>DETAILS</b>                               |  | Expenditures, initially accounted as other prepayments, are allocated to expenditure categories. |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | <b>Form Code</b>                                                                                 |                   | <b>FORM TITLE</b>                       |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Source Form</b>                           |  | 391                                                                                              |                   | Journal Voucher                         |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Register</b>                              |  | 419                                                                                              |                   | General Register                        |  |  |             |                                 |       |      |                 |                 |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                      |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>    |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | <b>Debits</b>                                                                                    | <b>Credits</b>    |                                         |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | 5208                                                                                             | 1905              | Operating Expenses<br>Other Prepayments |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  |                                                                                                  |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                              | <b>Form Code</b>  | <b>FORM TITLE</b>                       |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |                 |                 | <b>Trans Codes</b> |
|                                              |  | <input type="checkbox"/>                                                                         | 431               | Expenditure Control Ledger              |  |  |             | Author                          | Enc   | Ded  | Exp             | Bal             | 4859               |
|                                              |  | <input type="checkbox"/>                                                                         | 432               | Income Control Ledger                   |  |  |             | Est                             | Rec   | Coll | Bal             |                 |                    |
|                                              |  | <input type="checkbox"/>                                                                         | 433               | Income Clearance Control Ledger         |  |  |             | Coll                            | Trans | Ref  | Bal             |                 |                    |
|                                              |  | <input type="checkbox"/>                                                                         |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | <input type="checkbox"/>                                                                         |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | <input type="checkbox"/>                                                                         |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | <input type="checkbox"/>                                                                         |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | <input type="checkbox"/>                                                                         |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | <input type="checkbox"/>                                                                         |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                 | <b>FORM TITLE</b> |                                         |  |  |             |                                 |       |      | <b>Affect</b>   |                 |                    |
|                                              |  |                                                                                                  |                   |                                         |  |  |             |                                 |       |      | <b>Increase</b> | <b>Decrease</b> |                    |
|                                              |  |                                                                                                  |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |
| <b>NOTES</b>                                 |  |                                                                                                  |                   |                                         |  |  |             |                                 |       |      |                 |                 |                    |

TRANSACTION ▲

DESCRIPTION

|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|----------------------------------------------|-------------------------------------------------------------------------------------------------|------------------|-----------------------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | <b>Bond Discount Accumulated</b>                                                                |                  |                                                     |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | Bond discounts received on the purchase of investments are transferred to the earnings account. |                  |                                                     |      |                          |       |      |     |          |             |
| <b>Source Form</b>                           | Form Code                                                                                       | FORM TITLE       |                                                     |      |                          |       |      |     |          |             |
|                                              | 391                                                                                             | Journal Voucher  |                                                     |      |                          |       |      |     |          |             |
| <b>Register</b>                              | 419                                                                                             | General Register |                                                     |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | Code                                                                                            |                  | GENERAL CONTROL ACCOUNT TITLE                       |      |                          |       |      |     |          |             |
|                                              | Debits                                                                                          | Credits          |                                                     |      |                          |       |      |     |          |             |
|                                              | 2501                                                                                            | 5106             | Unaccumulated Bond Discounts<br>Investment Earnings |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                             | Form Code        | FORM TITLE                                          | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              |                                                                                                 | 431              | Expenditure Control Ledger                          |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                              |                                                                                                 | 432              | Income Control Ledger                               |      | Est                      | Rec   | Coll | Bel |          |             |
|                                              |                                                                                                 | 433              | Income Clearance Control Ledger                     |      | Coll                     | Trans | Ref  | Bel |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
| <b>Detail</b>                                |                                                                                                 | Form Code        | FORM TITLE                                          |      |                          |       |      |     | Affect   |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     | Increase | Decrease    |
| <b>NOTES</b>                                 |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |

TRANSACTION

DESCRIPTION

TITLE

Premiums Amortized

DETAILS

Premiums paid to obtain investments are offset against investment earnings.

Source Form

Form Code

FORM TITLE

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5106

1610

Investment Earnings  
Unamortized Premiums

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |      |          |             |      |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------|--|--|--|------|--------------------------|-----|------|----------|-------------|------|
| <b>TITLE</b>                                 |  | <b>Accrued Interest Purchased is Offset</b>                                                    |                                 |                                       |  |  |  |      |                          |     |      |          |             |      |
| <b>DETAILS</b>                               |  | Accrued interest purchased is offset against the interest collected on applicable investments. |                                 |                                       |  |  |  |      |                          |     |      |          |             |      |
| <b>Source Form</b>                           |  | Form Code                                                                                      |                                 | FORM TITLE                            |  |  |  |      |                          |     |      |          |             |      |
|                                              |  | 391                                                                                            |                                 | Journal Voucher                       |  |  |  |      |                          |     |      |          |             |      |
| <b>Register</b>                              |  | 419                                                                                            |                                 | General Register                      |  |  |  |      |                          |     |      |          |             |      |
| <b>General Ledger Control Account</b>        |  | Code                                                                                           |                                 | GENERAL CONTROL ACCOUNT TITLE         |  |  |  |      |                          |     |      |          |             |      |
|                                              |  | Debits                                                                                         | Credits                         |                                       |  |  |  |      |                          |     |      |          |             |      |
|                                              |  | 5105                                                                                           | 1611                            | Interest Income<br>Interest Purchased |  |  |  |      |                          |     |      |          |             |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                            | Form Code                       | FORM TITLE                            |  |  |  | Note | BALANCE COLUMNS AFFECTED |     |      |          | Trans Codes |      |
|                                              |  |                                                                                                | 431                             | Expenditure Control Ledger            |  |  |  |      | Author                   | Enc | Ded  | Exp      | Bal         |      |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |      |          |             |      |
|                                              |  | X                                                                                              | 432                             | Income Control Ledger                 |  |  |  |      | Est                      | Rec | Coll | Bal      |             | 3948 |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |      |          |             |      |
|                                              |  | 433                                                                                            | Income Clearance Control Ledger |                                       |  |  |  | Coll | Trans                    | Ref | Bal  |          |             |      |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |      |          |             |      |
| <b>Detail</b>                                |  |                                                                                                | Form Code                       | FORM TITLE                            |  |  |  |      |                          |     |      | Affect   |             |      |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |      | Increase | Decrease    |      |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |      |          |             |      |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |      |          |             |      |
| <b>NOTES</b>                                 |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |      |          |             |      |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                        |                  |                                 |             |                                 |            |      |     |                 |                    |
|----------------------------------------------|--|----------------------------------------------------------------------------------------|------------------|---------------------------------|-------------|---------------------------------|------------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |  | <b>Bond Retirement: Accounting By Fiscal Agents</b>                                    |                  |                                 |             |                                 |            |      |     |                 |                    |
| <b>DETAILS</b>                               |  | Fiscal Agents provide an accounting regarding bonds redeemed and/or interest paid out. |                  |                                 |             |                                 |            |      |     |                 |                    |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                      |                  |                                 |             |                                 |            |      |     |                 |                    |
| <b>Source Form</b>                           |  | 391 Journal Voucher                                                                    |                  |                                 |             |                                 |            |      |     |                 |                    |
| <b>Register</b>                              |  | 419 General Register                                                                   |                  |                                 |             |                                 |            |      |     |                 |                    |
| <b>Code</b>                                  |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                   |                  |                                 |             |                                 |            |      |     |                 |                    |
| <b>Debits</b>                                |  | <b>Credits</b>                                                                         |                  |                                 |             |                                 |            |      |     |                 |                    |
| 5212                                         |  | 1903                                                                                   |                  | Bond Principal Payments         |             |                                 |            |      |     |                 |                    |
| 5213                                         |  |                                                                                        |                  | Bond Interest Expense           |             |                                 |            |      |     |                 |                    |
|                                              |  |                                                                                        |                  | Advances to Fiscal Agents       |             |                                 |            |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                    | <b>Form Code</b> | <b>FORM TITLE</b>               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |            |      |     |                 | <b>Trans Codes</b> |
|                                              |  |                                                                                        | <b>Author</b>    | <b>Enc</b>                      | <b>Ded</b>  | <b>Exp</b>                      | <b>Bal</b> |      |     |                 |                    |
|                                              |  | X                                                                                      | 431              | Expenditure Control Ledger      |             |                                 | -          |      | +   |                 | 3958               |
|                                              |  |                                                                                        |                  |                                 |             |                                 | +          |      | -   |                 | 4859               |
|                                              |  |                                                                                        | 432              | Income Control Ledger           |             | Est                             | Rec        | Coll | Bal |                 |                    |
|                                              |  |                                                                                        |                  |                                 |             |                                 |            |      |     |                 |                    |
|                                              |  |                                                                                        | 433              | Income Clearance Control Ledger |             | Coll                            | Trans      | Ref  | Bal |                 |                    |
|                                              |  |                                                                                        |                  |                                 |             |                                 |            |      |     |                 |                    |
| <b>Detail</b>                                |  |                                                                                        | <b>Form Code</b> | <b>FORM TITLE</b>               |             |                                 |            |      |     | <b>Affect</b>   |                    |
|                                              |  |                                                                                        |                  |                                 |             |                                 |            |      |     | <b>Increase</b> | <b>Decrease</b>    |
|                                              |  |                                                                                        |                  |                                 |             |                                 |            |      |     |                 |                    |
|                                              |  |                                                                                        |                  |                                 |             |                                 |            |      |     |                 |                    |
| <b>NOTES</b>                                 |  |                                                                                        |                  |                                 |             |                                 |            |      |     |                 |                    |



TRANSACTION ▲

DESCRIPTION

|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|----------------------------------------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------|--|--|--|------|--------------------------|-------|----------|----------|-------------|------|
| <b>TITLE</b>                                 |      | <b>Expenditure Distribution</b>                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>DETAILS</b>                               |      | Expenditures, recorded in the general ledger control accounts are transferred to other expenditure control accounts, or are transferred among expenditure identification groups. |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>Source Form</b>                           |      | Form Code                                                                                                                                                                        | FORM TITLE                      |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 341                                                                                                                                                                              | Expenditure Distribution Report |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>Register</b>                              |      | 413                                                                                                                                                                              | Disbursement Register           |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>General Ledger Control Account</b>        |      | <b>Code</b>                                                                                                                                                                      |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b> |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | <b>Debits</b>                                                                                                                                                                    | <b>Credits</b>                  |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5201                                                                                                                                                                             | 5201                            | Support Expenditures                 |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5202                                                                                                                                                                             | 5202                            | Capital Outlay Expenditures          |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5203                                                                                                                                                                             | 5203                            | State Aid and Benefit Expenditures   |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5204                                                                                                                                                                             | 5204                            | Local Assistance Expenditures        |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5205                                                                                                                                                                             | 5205                            | Grant Transfers                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5206                                                                                                                                                                             | 5206                            | Federal Grant Transfers              |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5207                                                                                                                                                                             | 5207                            | Fiduciary Disbursements              |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5208                                                                                                                                                                             | 5208                            | Operating Expenses                   |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5209                                                                                                                                                                             | 5209                            | Transfers—Out                        |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5210                                                                                                                                                                             | 5210                            | Income Refunds                       |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5212                                                                                                                                                                             | 5212                            | Bond Principal Payments              |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5213                                                                                                                                                                             | 5213                            | Bond Interest Expense                |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5214                                                                                                                                                                             | 5214                            | Fiscal Agent Fees                    |  |  |  |      |                          |       |          |          |             |      |
| 5215                                         | 5215 | Disbursements—Other                                                                                                                                                              |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>Subsidiary Ledger Transaction Control</b> |      | ✓                                                                                                                                                                                | Form Code                       | FORM TITLE                           |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |          |          | Trans Codes |      |
|                                              |      | X                                                                                                                                                                                | 431                             | Expenditure Control Ledger           |  |  |  | a    | Author                   | Enc   | Ded      | Exp      | Bal         | 4958 |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  | b    |                          |       |          | +        | —           | 4859 |
|                                              |      |                                                                                                                                                                                  | 432                             | Income Control Ledger                |  |  |  |      | Est                      | Rec   | Coll     | Bal      |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      |                                                                                                                                                                                  | 433                             | Income Clearance Control Ledger      |  |  |  |      | Coll                     | Trans | Ref      | Bal      |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>Detail</b>                                |      | Form Code                                                                                                                                                                        | FORM TITLE                      |                                      |  |  |  |      |                          |       | Affect   |          |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       | Increase | Decrease |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>NOTES</b>                                 |      | (a) Amount of credits to the expenditure control account.<br>(b) Amount of debits to the expenditure control account.                                                            |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |

|                                              |                                                                                                                                                                                | TRANSACTION ▲                 |                                       | DESCRIPTION |                          |       |      |     |          |             |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------|-------------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | Income Distribution                                                                                                                                                            |                               |                                       |             |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | Income, recorded in the general ledger control accounts, is transferred between or among income control accounts or distributed between or among income identification groups. |                               |                                       |             |                          |       |      |     |          |             |
|                                              | Form Code                                                                                                                                                                      | FORM TITLE                    |                                       |             |                          |       |      |     |          |             |
| <b>Source Form</b>                           | 362                                                                                                                                                                            | Income Distribution Report    |                                       |             |                          |       |      |     |          |             |
| <b>Register</b>                              | 416                                                                                                                                                                            | Deposit—Clearance Register    |                                       |             |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                                           |                               | GENERAL CONTROL ACCOUNT TITLE         |             |                          |       |      |     |          |             |
|                                              | Debits                                                                                                                                                                         | Credits                       |                                       |             |                          |       |      |     |          |             |
|                                              | 5101                                                                                                                                                                           | 5101                          | Revenue                               |             |                          |       |      |     |          |             |
|                                              | 5102                                                                                                                                                                           | 5102                          | Operating Income                      |             |                          |       |      |     |          |             |
|                                              | 5103                                                                                                                                                                           | 5103                          | Federal Grant and Cost Sharing Income |             |                          |       |      |     |          |             |
|                                              | 5104                                                                                                                                                                           | 5104                          | Private Grant Income                  |             |                          |       |      |     |          |             |
|                                              | 5105                                                                                                                                                                           | 5105                          | Interest Income                       |             |                          |       |      |     |          |             |
|                                              | 5106                                                                                                                                                                           | 5106                          | Investment Earnings                   |             |                          |       |      |     |          |             |
|                                              | 5107                                                                                                                                                                           | 5107                          | Fiduciary Income                      |             |                          |       |      |     |          |             |
|                                              | 5108                                                                                                                                                                           | 5108                          | Pro-Rata Income                       |             |                          |       |      |     |          |             |
|                                              | 5109                                                                                                                                                                           | 5109                          | Bond Proceeds                         |             |                          |       |      |     |          |             |
|                                              | 5110                                                                                                                                                                           | 5110                          | Asset Sale Proceeds                   |             |                          |       |      |     |          |             |
|                                              | 5111                                                                                                                                                                           | 5111                          | Revenue Appropriations                |             |                          |       |      |     |          |             |
|                                              | 5114                                                                                                                                                                           | 5114                          | Reimbursements                        |             |                          |       |      |     |          |             |
|                                              | 5115                                                                                                                                                                           | 5115                          | Sinking Fund Revenue                  |             |                          |       |      |     |          |             |
| 5116                                         | 5116                                                                                                                                                                           | Sinking Fund Contributions    |                                       |             |                          |       |      |     |          |             |
| 5117                                         | 5117                                                                                                                                                                           | Excess Sinking Fund Transfers |                                       |             |                          |       |      |     |          |             |
| 5118                                         | 5118                                                                                                                                                                           | Income—Other                  |                                       |             |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                                              | Form Code                     | FORM TITLE                            | Note        | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              |                                                                                                                                                                                | 431                           | Expenditure Control Ledger            |             | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                              |                                                                                                                                                                                |                               |                                       |             |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                |                               |                                       |             |                          |       |      |     |          |             |
|                                              | X                                                                                                                                                                              | 432                           | Income Control Ledger                 | a           | Est                      | Rec   | Coll | Bal |          | 3948        |
|                                              |                                                                                                                                                                                |                               |                                       | b           |                          |       | +    | —   |          | 3849        |
|                                              |                                                                                                                                                                                |                               |                                       |             | Coll                     | Trans | Ref  | Bal |          |             |
|                                              |                                                                                                                                                                                |                               |                                       |             |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                |                               |                                       |             |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                |                               |                                       |             |                          |       |      |     |          |             |
| <b>Detail</b>                                |                                                                                                                                                                                | Form Code                     | FORM TITLE                            |             |                          |       |      |     | Affect   |             |
|                                              |                                                                                                                                                                                |                               |                                       |             |                          |       |      |     | Increase | Decrease    |
|                                              |                                                                                                                                                                                |                               |                                       |             |                          |       |      |     |          |             |
| <b>NOTES</b>                                 | (a) Amount of debits to the income control accounts.<br>(b) Amount of credits to the income control accounts.                                                                  |                               |                                       |             |                          |       |      |     |          |             |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                       |                                              |                                                                                                                                                                                                                          |  |  |  |      |                          |       |      |     |                |             |
|----------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|-----|----------------|-------------|
| <b>TITLE</b>                                 |  | <b>Year-end Accruals: Standard</b>                                                                                                                    |                                              |                                                                                                                                                                                                                          |  |  |  |      |                          |       |      |     |                |             |
| <b>DETAILS</b>                               |  | To record, at year-end, valid obligations against appropriated funds (recorded encumbrances meeting the "valid obligation" criterion are liquidated). |                                              |                                                                                                                                                                                                                          |  |  |  |      |                          |       |      |     |                |             |
| <b>Source Form</b>                           |  | Form Code                                                                                                                                             |                                              | FORM TITLE                                                                                                                                                                                                               |  |  |  |      |                          |       |      |     |                |             |
|                                              |  | 341                                                                                                                                                   |                                              | Expenditure Accrual Report                                                                                                                                                                                               |  |  |  |      |                          |       |      |     |                |             |
| <b>Register</b>                              |  | 413                                                                                                                                                   |                                              | Disbursement Register                                                                                                                                                                                                    |  |  |  |      |                          |       |      |     |                |             |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                           |                                              | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                                                     |  |  |  |      |                          |       |      |     |                |             |
|                                              |  | <b>Debits</b>                                                                                                                                         | <b>Credits</b>                               |                                                                                                                                                                                                                          |  |  |  |      |                          |       |      |     |                |             |
|                                              |  | 1803                                                                                                                                                  | 2403                                         | Reserve for Encumbrances } a<br>Encumbrances                                                                                                                                                                             |  |  |  |      |                          |       |      |     |                |             |
|                                              |  | 5201<br>5202<br>5203<br>5204<br>5205<br>5206                                                                                                          |                                              | Support Expenditures<br>Capital Outlay Expenditures<br>State Aid and Benefit Expenditures<br>Local Assistance Expenditures<br>Grant Transfers<br>Federal Grant Transfers } b                                             |  |  |  |      |                          |       |      |     |                |             |
|                                              |  |                                                                                                                                                       | 2301<br>2302<br>2303<br>2304<br>2305<br>2306 | Accrued Support Expenditures<br>Accrued Capital Outlay Expenditures<br>Accrued State Aid and Benefit Expenditures<br>Accrued Local Assistance Expenditures<br>Accrued Grant Transfers<br>Accrued Federal Grant Transfers |  |  |  |      |                          |       |      |     |                |             |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                                   | Form Code                                    | FORM TITLE                                                                                                                                                                                                               |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |                | Trans Codes |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                   | 431                                          | Expenditure Control Ledger                                                                                                                                                                                               |  |  |  | a    | Author                   | Enc   | Ded  | Exp | Bal            | 2958        |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                   |                                              |                                                                                                                                                                                                                          |  |  |  | b    |                          |       |      | +   | -              | 4859        |
|                                              |  |                                                                                                                                                       | 432                                          | Income Control Ledger                                                                                                                                                                                                    |  |  |  |      | Est                      | Rec   | Coll | Bal |                |             |
|                                              |  |                                                                                                                                                       | 433                                          | Income Clearance Control Ledger                                                                                                                                                                                          |  |  |  |      | Coll                     | Trans | Ref  | Bal |                |             |
| <b>Detail</b>                                |  |                                                                                                                                                       | Form Code                                    | FORM TITLE                                                                                                                                                                                                               |  |  |  |      |                          |       |      |     | <b>Affect:</b> |             |
|                                              |  |                                                                                                                                                       | 444                                          | Encumbrance Ledger                                                                                                                                                                                                       |  |  |  |      |                          |       |      |     | Increase       | Decrease    |
|                                              |  |                                                                                                                                                       |                                              |                                                                                                                                                                                                                          |  |  |  |      |                          |       |      |     | (a)            |             |
| <b>NOTES</b>                                 |  | (a) Amount already encumbered<br>(b) Total amount accrued                                                                                             |                                              |                                                                                                                                                                                                                          |  |  |  |      |                          |       |      |     |                |             |

TRANSACTION

DESCRIPTION

|                    |     |                                                                                                                                                       |  |                                     |  |             |                                 |              |             |            |                 |                    |
|--------------------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------|--|-------------|---------------------------------|--------------|-------------|------------|-----------------|--------------------|
| <b>TITLE</b>       |     | Year-end Accruals: Standard (continued)                                                                                                               |  |                                     |  |             |                                 |              |             |            |                 |                    |
| <b>DETAILS</b>     |     | To record, at year-end, valid obligations against appropriated funds (recorded encumbrances meeting the "valid obligation" criterion are liquidated). |  |                                     |  |             |                                 |              |             |            |                 |                    |
| <b>Form Code</b>   |     | <b>FORM TITLE</b>                                                                                                                                     |  |                                     |  |             |                                 |              |             |            |                 |                    |
| <b>Source Form</b> | 341 | Expenditure Accrual Report                                                                                                                            |  |                                     |  |             |                                 |              |             |            |                 |                    |
| <b>Register</b>    | 413 | Disbursement Register                                                                                                                                 |  |                                     |  |             |                                 |              |             |            |                 |                    |
| <b>Code</b>        |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                  |  |                                     |  |             |                                 |              |             |            |                 |                    |
| <b>Debits</b>      |     | <b>Credits</b>                                                                                                                                        |  |                                     |  |             |                                 |              |             |            |                 |                    |
| 1803               |     | 2403                                                                                                                                                  |  | Reserve for Encumbrances } a        |  |             |                                 |              |             |            |                 |                    |
| 5207               |     |                                                                                                                                                       |  | Fiduciary Disbursements             |  |             |                                 |              |             |            |                 |                    |
| 5208               |     |                                                                                                                                                       |  | Operating Expenses                  |  |             |                                 |              |             |            |                 |                    |
| 5209               |     |                                                                                                                                                       |  | Transfers-out                       |  |             |                                 |              |             |            |                 |                    |
| 5210               |     |                                                                                                                                                       |  | Income Refunds                      |  |             |                                 |              |             |            |                 |                    |
| 5215               |     |                                                                                                                                                       |  | Disbursements-Other                 |  |             |                                 |              |             |            |                 |                    |
|                    |     | 2307                                                                                                                                                  |  | Accrued Fiduciary Disbursements } b |  |             |                                 |              |             |            |                 |                    |
|                    |     | 2308                                                                                                                                                  |  | Accrued Operating Expenses          |  |             |                                 |              |             |            |                 |                    |
|                    |     | 2309                                                                                                                                                  |  | Accrued Transfers-Out               |  |             |                                 |              |             |            |                 |                    |
|                    |     | 2310                                                                                                                                                  |  | Accrued Income Refunds              |  |             |                                 |              |             |            |                 |                    |
|                    |     | 2315                                                                                                                                                  |  | Accrued Disbursements-Other         |  |             |                                 |              |             |            |                 |                    |
| <b>Form Code</b>   |     | <b>FORM TITLE</b>                                                                                                                                     |  |                                     |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            |                 | <b>Trans Codes</b> |
| ✓                  |     |                                                                                                                                                       |  |                                     |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bel</b>      |                    |
| X                  |     | 431 Expenditure Control Ledger                                                                                                                        |  |                                     |  | a           |                                 | -            |             |            | +               | 2958               |
|                    |     |                                                                                                                                                       |  |                                     |  | b           |                                 |              | +           | -          |                 | 4859               |
|                    |     | 432 Income Control Ledger                                                                                                                             |  |                                     |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bel</b> |                 |                    |
|                    |     |                                                                                                                                                       |  |                                     |  |             |                                 |              |             |            |                 |                    |
|                    |     | 433 Income Clearance Control Ledger                                                                                                                   |  |                                     |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b> |                 |                    |
|                    |     |                                                                                                                                                       |  |                                     |  |             |                                 |              |             |            |                 |                    |
| <b>Form Code</b>   |     | <b>FORM TITLE</b>                                                                                                                                     |  |                                     |  |             |                                 |              |             |            | <b>Affect</b>   |                    |
| 444                |     | Encumbrance                                                                                                                                           |  |                                     |  |             |                                 |              |             |            | <b>Increase</b> | <b>Decrease</b>    |
|                    |     |                                                                                                                                                       |  |                                     |  |             |                                 |              |             |            | (a)             |                    |
| <b>NOTES</b>       |     | (a) Amount already encumbered<br>(b) Total amount accrued                                                                                             |  |                                     |  |             |                                 |              |             |            |                 |                    |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                               |                  |                                                              |  |  |                          |                                 |       |      |     |     |                    |
|----------------------------------------------|--|---------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------|--|--|--------------------------|---------------------------------|-------|------|-----|-----|--------------------|
| <b>TITLE</b>                                 |  | <b>Year-end Accruals: Clearance Account Refunds</b>                                                           |                  |                                                              |  |  |                          |                                 |       |      |     |     |                    |
| <b>DETAILS</b>                               |  | To record valid refund obligations at year-end insofar as income collection clearing accounts are concerned . |                  |                                                              |  |  |                          |                                 |       |      |     |     |                    |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                             |                  |                                                              |  |  |                          |                                 |       |      |     |     |                    |
| <b>Source Form</b>                           |  | 341                                                                                                           |                  | Expenditure Accrual Report                                   |  |  |                          |                                 |       |      |     |     |                    |
| <b>Register</b>                              |  | 413                                                                                                           |                  | Disbursement Register                                        |  |  |                          |                                 |       |      |     |     |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                   |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                         |  |  |                          |                                 |       |      |     |     |                    |
|                                              |  | <b>Debits</b>                                                                                                 | <b>Credits</b>   |                                                              |  |  |                          |                                 |       |      |     |     |                    |
|                                              |  | 5214                                                                                                          | 2311             | Income Refunds—Clearance<br>Accrued Income Refunds—Clearance |  |  |                          |                                 |       |      |     |     |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                           | <b>Form Code</b> | <b>FORM TITLE</b>                                            |  |  | <b>Note</b>              | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |
|                                              |  | <input type="checkbox"/>                                                                                      | 431              | Expenditure Control Ledger                                   |  |  |                          | Author                          | Enc   | Ded  | Exp | Bal | 4859               |
|                                              |  | <input type="checkbox"/>                                                                                      | 432              | Income Control Ledger                                        |  |  |                          | Est                             | Rec   | Coll | Bal |     |                    |
|                                              |  | <input type="checkbox"/>                                                                                      | 433              | Income Clearance Control Ledger                              |  |  |                          | Coll                            | Trans | Ref  | Bal |     |                    |
|                                              |  | <input checked="" type="checkbox"/>                                                                           |                  |                                                              |  |  |                          |                                 |       |      |     |     | 3859               |
| <b>Detail</b>                                |  | <input checked="" type="checkbox"/>                                                                           | <b>Form Code</b> | <b>FORM TITLE</b>                                            |  |  | <b>Affect</b>            |                                 |       |      |     |     |                    |
|                                              |  | <input type="checkbox"/>                                                                                      |                  |                                                              |  |  | <b>Increase Decrease</b> |                                 |       |      |     |     |                    |
| <b>NOTES</b>                                 |  |                                                                                                               |                  |                                                              |  |  |                          |                                 |       |      |     |     |                    |

TRANSACTION

DESCRIPTION

TITLE

## Adjust Expenditure Accrual Accounts

DETAILS

Upon the expiration of an appropriation's availability, unliquidated accrued expenditures are adjusted.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

General Ledger Control Account

2301  
2302  
2303  
2304  
2305  
2306  
2307  
2308  
2309  
2310  
2311  
2315

5216

Accrued Support Expenditures  
Accrued Capital Outlay Expenditures  
Accrued State Aid and Benefits  
Accrued Local Assistance Expenditure  
Accrued State Grants  
Accrued Federal Grant Transfers  
Accrued Fiduciary Disbursements  
Accrued Operating Expenses  
Accrued Transfers—Out  
Accrued Income Refunds  
Accrued Income Refunds—Clearance  
Accrued Disbursements—Other  
Prior Year Expenditure Adjustments

Subsidiary Ledger Transaction Control

NONE REQUIRED

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect  
Increase Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |
|----------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------|
| <b>TITLE</b>                                 |     | <b>Closing Disbursement Accounts: Standard</b>                                                                |                  |                                      |             |                                 |       |      |     |     |                    |
| <b>DETAILS</b>                               |     | To record the closing of current year disbursement accounts into their respective budgetary control accounts. |                  |                                      |             |                                 |       |      |     |     |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                             |                  |                                      |             |                                 |       |      |     |     |                    |
| <b>Source Form</b>                           | 391 | Journal Voucher                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |
| <b>Register</b>                              | 419 | General Register                                                                                              |                  |                                      |             |                                 |       |      |     |     |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                          |                  |                                      |             |                                 |       |      |     |     |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                |                  |                                      |             |                                 |       |      |     |     |                    |
| 3201                                         |     |                                                                                                               |                  | Support Appropriations               |             |                                 |       |      |     |     |                    |
| 3202                                         |     |                                                                                                               |                  | Capital Outlay Appropriations        |             |                                 |       |      |     |     |                    |
| 3203                                         |     |                                                                                                               |                  | State Aid and Benefit Appropriations |             |                                 |       |      |     |     |                    |
| 3204                                         |     |                                                                                                               |                  | Local Assistance Appropriations      |             |                                 |       |      |     |     |                    |
| 3205                                         |     |                                                                                                               |                  | Authorized State Grants              |             |                                 |       |      |     |     |                    |
| 3206                                         |     |                                                                                                               |                  | Anticipated Federal Grant Transfers  |             |                                 |       |      |     |     |                    |
| 3207                                         |     |                                                                                                               |                  | Authorized Fiduciary Disbursements   |             |                                 |       |      |     |     |                    |
| 3209                                         |     |                                                                                                               |                  | Authorized Transfers—Out             |             |                                 |       |      |     |     |                    |
| 3210                                         |     |                                                                                                               |                  | Anticipated Income Refunds           |             |                                 |       |      |     |     |                    |
| 3215                                         |     |                                                                                                               |                  | Appropriations—Other                 |             |                                 |       |      |     |     |                    |
|                                              |     | 5201                                                                                                          |                  | Support Expenditures                 |             |                                 |       |      |     |     |                    |
|                                              |     | 5202                                                                                                          |                  | Capital Outlay Expenditures          |             |                                 |       |      |     |     |                    |
|                                              |     | 5203                                                                                                          |                  | State Aid and Benefit Expenditures   |             |                                 |       |      |     |     |                    |
|                                              |     | 5204                                                                                                          |                  | Local Assistance Expenditures        |             |                                 |       |      |     |     |                    |
|                                              |     | 5205                                                                                                          |                  | Grant Transfers                      |             |                                 |       |      |     |     |                    |
|                                              |     | 5206                                                                                                          |                  | Federal Grant Transfers              |             |                                 |       |      |     |     |                    |
|                                              |     | 5207                                                                                                          |                  | Fiduciary Disbursements              |             |                                 |       |      |     |     |                    |
|                                              |     | 5209                                                                                                          |                  | Transfers—Out                        |             |                                 |       |      |     |     |                    |
|                                              |     | 5210                                                                                                          |                  | Income Refunds                       |             |                                 |       |      |     |     |                    |
|                                              |     | 5215                                                                                                          |                  | Disbursements—Other                  |             |                                 |       |      |     |     |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                                           | <b>Form Code</b> | <b>FORM TITLE</b>                    | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |
|                                              |     |                                                                                                               | X 431            | Expenditure Control Ledger           |             | Author                          | Enc   | Ded  | Exp | Bel | 1949               |
|                                              |     |                                                                                                               |                  |                                      |             | —                               |       |      | +   |     |                    |
|                                              |     |                                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |
|                                              |     |                                                                                                               | 432              | Income Control Ledger                |             | Est                             | Rec   | Coll | Bel |     |                    |
|                                              |     |                                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |
|                                              |     |                                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |
|                                              |     |                                                                                                               | 433              | Income Clearance Control Ledger      |             | Coll                            | Trans | Ref  | Bel |     |                    |
|                                              |     |                                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |
|                                              |     |                                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |
| <b>Detail</b>                                |     |                                                                                                               | <b>Form Code</b> | <b>FORM TITLE</b>                    |             | <b>Affect</b>                   |       |      |     |     |                    |
|                                              |     |                                                                                                               |                  |                                      |             | <b>Increase Decrease</b>        |       |      |     |     |                    |
|                                              |     |                                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |
|                                              |     |                                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |
| <b>NOTES</b>                                 |     |                                                                                                               |                  |                                      |             |                                 |       |      |     |     |                    |

TRANSACTION

DESCRIPTION

|                                              |                                     |                                                                                                            |                                      |  |  |  |             |                                 |      |     |                 |                    |
|----------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------------------------|--|--|--|-------------|---------------------------------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |                                     | <b>Closing Disbursements: Enterprise</b>                                                                   |                                      |  |  |  |             |                                 |      |     |                 |                    |
| <b>DETAILS</b>                               |                                     | To close current year operating expense accounts into the appropriate budgetary control accounts.          |                                      |  |  |  |             |                                 |      |     |                 |                    |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                          |                                      |  |  |  |             |                                 |      |     |                 |                    |
| <b>Source Form</b>                           | 391                                 | Journal Voucher                                                                                            |                                      |  |  |  |             |                                 |      |     |                 |                    |
|                                              | 419                                 | General Register                                                                                           |                                      |  |  |  |             |                                 |      |     |                 |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>                         |                                                                                                            | <b>GENERAL CONTROL ACCOUNT TITLE</b> |  |  |  |             |                                 |      |     |                 |                    |
|                                              | <b>Debits</b>                       | <b>Credits</b>                                                                                             |                                      |  |  |  |             |                                 |      |     |                 |                    |
|                                              | 3208                                |                                                                                                            | Authorized Operating Expenses        |  |  |  |             |                                 |      |     |                 |                    |
|                                              |                                     | 5208                                                                                                       | Operating Expenses                   |  |  |  |             |                                 |      |     |                 |                    |
|                                              | 3216                                |                                                                                                            | Anticipated Expenditure Allocations  |  |  |  |             |                                 |      |     |                 |                    |
|                                              |                                     | 5208                                                                                                       | Operating Expenses                   |  |  |  |             |                                 |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                           | <b>FORM TITLE</b>                    |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |      |     |                 | <b>Trans Codes</b> |
|                                              | <input checked="" type="checkbox"/> | 431                                                                                                        | Expenditure Control Ledger           |  |  |  | Author      | Enc                             | Deb  | Exp | Bal             | 1949               |
|                                              | <input checked="" type="checkbox"/> | 432                                                                                                        | Income Control Ledger                |  |  |  | Est         | Rec                             | Coll | Bal |                 |                    |
|                                              | <input checked="" type="checkbox"/> | 433                                                                                                        | Income Clearance Control Ledger      |  |  |  | Coll        | Trens                           | Ref  | Bal |                 |                    |
|                                              | <input checked="" type="checkbox"/> |                                                                                                            |                                      |  |  |  |             |                                 |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/> |                                                                                                            |                                      |  |  |  |             |                                 |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/> |                                                                                                            |                                      |  |  |  |             |                                 |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/> |                                                                                                            |                                      |  |  |  |             |                                 |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/> |                                                                                                            |                                      |  |  |  |             |                                 |      |     |                 |                    |
|                                              | <input checked="" type="checkbox"/> |                                                                                                            |                                      |  |  |  |             |                                 |      |     |                 |                    |
| <b>Detail</b>                                | <b>Form Code</b>                    | <b>FORM TITLE</b>                                                                                          |                                      |  |  |  |             |                                 |      |     | <b>Affect</b>   |                    |
|                                              |                                     |                                                                                                            |                                      |  |  |  |             |                                 |      |     | <b>Increase</b> | <b>Decrease</b>    |
| <b>NOTES</b>                                 |                                     | (a) Amount applicable to current year appropriations.<br>(b) Amount applicable to expenditure allocations. |                                      |  |  |  |             |                                 |      |     |                 |                    |



TRANSACTION

DESCRIPTION

**TITLE** Closing Disbursement Accounts: Income Refunds—Clearance

**DETAILS** To close, at year-end, the income refunds-clearance account into its budgetary control account.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

3211

5211

Anticipated Income Refunds—Clearance  
Income Refunds—Clearance

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

1949

Est

Rec

Coll

Bal

432

Income Control Ledger

Coll

Trans

Ref

Bal

X

433

Income Clearance Control Ledger

3948

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION

DESCRIPTION

|                                              |                                                                                    |                       |                                          |  |  |             |                                 |       |      |     |                    |                 |
|----------------------------------------------|------------------------------------------------------------------------------------|-----------------------|------------------------------------------|--|--|-------------|---------------------------------|-------|------|-----|--------------------|-----------------|
| <b>TITLE</b>                                 | <b>Closing Disbursement Accounts: Bond Accounts</b>                                |                       |                                          |  |  |             |                                 |       |      |     |                    |                 |
| <b>DETAILS</b>                               | To close disbursement accounts into their correlary budgetary account at year—end. |                       |                                          |  |  |             |                                 |       |      |     |                    |                 |
|                                              | <b>Form Code</b>                                                                   |                       | <b>FORM TITLE</b>                        |  |  |             |                                 |       |      |     |                    |                 |
| <b>Source Form</b>                           | 391                                                                                |                       | Journal Voucher                          |  |  |             |                                 |       |      |     |                    |                 |
| <b>Register</b>                              | 419                                                                                |                       | General Register                         |  |  |             |                                 |       |      |     |                    |                 |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                        |                       | <b>GENERAL CONTROL ACCOUNT TITLE</b>     |  |  |             |                                 |       |      |     |                    |                 |
|                                              | <b>Debits</b>                                                                      | <b>Credits</b>        |                                          |  |  |             |                                 |       |      |     |                    |                 |
|                                              | 3212                                                                               |                       | Authorized Bond Retirement Disbursements |  |  |             |                                 |       |      |     |                    |                 |
|                                              | 3213                                                                               |                       | Authorized Bond Interest Expense         |  |  |             |                                 |       |      |     |                    |                 |
|                                              | 3214                                                                               |                       | Anticipated Fiscal Agent Fees            |  |  |             |                                 |       |      |     |                    |                 |
|                                              |                                                                                    | 5212                  | Bond Principal Payments                  |  |  |             |                                 |       |      |     |                    |                 |
|                                              | 5213                                                                               | Bond Interest Expense |                                          |  |  |             |                                 |       |      |     |                    |                 |
|                                              | 5214                                                                               | Fiscal Agent Fees     |                                          |  |  |             |                                 |       |      |     |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                | <b>Form Code</b>      | <b>FORM TITLE</b>                        |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |                 |
|                                              | <input checked="" type="checkbox"/>                                                | 431                   | Expenditure Control Ledger               |  |  |             | Author                          | Enc   | Ded  | Exp | Bel                | 1949            |
|                                              |                                                                                    |                       |                                          |  |  |             | —                               |       |      | —   |                    |                 |
|                                              |                                                                                    |                       |                                          |  |  |             |                                 |       |      |     |                    |                 |
|                                              |                                                                                    |                       |                                          |  |  |             | Est                             | Rec   | Coll | Bel |                    |                 |
|                                              |                                                                                    | 432                   | Income Control Ledger                    |  |  |             |                                 |       |      |     |                    |                 |
|                                              |                                                                                    |                       |                                          |  |  |             |                                 |       |      |     |                    |                 |
|                                              |                                                                                    |                       |                                          |  |  |             |                                 |       |      |     |                    |                 |
|                                              |                                                                                    |                       |                                          |  |  |             | Coll                            | Trans | Ref  | Bel |                    |                 |
|                                              |                                                                                    | 433                   | Income Clearance Control Ledger          |  |  |             |                                 |       |      |     |                    |                 |
| <b>Detail</b>                                |                                                                                    | <b>Form Code</b>      | <b>FORM TITLE</b>                        |  |  |             |                                 |       |      |     | <b>Affect</b>      |                 |
|                                              |                                                                                    |                       |                                          |  |  |             |                                 |       |      |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |                                                                                    |                       |                                          |  |  |             |                                 |       |      |     |                    |                 |
| <b>NOTES</b>                                 |                                                                                    |                       |                                          |  |  |             |                                 |       |      |     |                    |                 |

TRANSACTION ▲

DESCRIPTION

|                                              |                                     |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
|----------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|--|
| <b>TITLE</b>                                 |                                     | <b>Closing Other Deductions</b>                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
| <b>DETAILS</b>                               |                                     | Other deductions represent the disbursement of appropriated funds accounted as an increase in an asset or a decrease in a liability. Amounts accounted as "deducted" in the Expenditure Control Ledger must be closed to the applicable budgetary account. |                                      |      |                          |       |      |     |          |             |  |
| <b>Source Form</b>                           | Form Code                           | FORM TITLE                                                                                                                                                                                                                                                 |                                      |      |                          |       |      |     |          |             |  |
|                                              | 391                                 | Journal Voucher                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
| <b>Register</b>                              | 419                                 | General Register                                                                                                                                                                                                                                           |                                      |      |                          |       |      |     |          |             |  |
| <b>General Ledger Control Account</b>        | <b>Code</b>                         |                                                                                                                                                                                                                                                            | <b>GENERAL CONTROL ACCOUNT TITLE</b> |      |                          |       |      |     |          |             |  |
|                                              | <b>Debits</b>                       | <b>Credits</b>                                                                                                                                                                                                                                             |                                      |      |                          |       |      |     |          |             |  |
|                                              | 5201                                | 4101                                                                                                                                                                                                                                                       | Support Expenditures                 |      |                          |       |      |     |          |             |  |
|                                              | 5202                                |                                                                                                                                                                                                                                                            | Capital Outlay Expenditures          |      |                          |       |      |     |          |             |  |
|                                              | 5207                                |                                                                                                                                                                                                                                                            | Fiduciary Disbursements              |      |                          |       |      |     |          |             |  |
|                                              | 5208                                |                                                                                                                                                                                                                                                            | Operating Expenses                   |      |                          |       |      |     |          |             |  |
|                                              | 5209                                |                                                                                                                                                                                                                                                            | Transfers—Out                        |      |                          |       |      |     |          |             |  |
| 5215                                         | Disbursements—Other                 |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
|                                              |                                     | Fund Balance—General                                                                                                                                                                                                                                       |                                      |      |                          |       |      |     |          |             |  |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | Form Code                                                                                                                                                                                                                                                  | FORM TITLE                           | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |  |
|                                              | X                                   | 431                                                                                                                                                                                                                                                        | Expenditure Control Ledger           |      | Author                   | Enc   | Ded  | Exp | Bal      | 1939        |  |
|                                              |                                     |                                                                                                                                                                                                                                                            |                                      |      | —                        |       | —    |     |          |             |  |
|                                              |                                     |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
|                                              |                                     | 432                                                                                                                                                                                                                                                        | Income Control Ledger                |      | Est                      | Rec   | Coll | Bal |          |             |  |
|                                              |                                     |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
|                                              |                                     |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
|                                              |                                     | 433                                                                                                                                                                                                                                                        | Income Clearance Control Ledger      |      | Coll                     | Trans | Ref  | Bal |          |             |  |
|                                              |                                     |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
|                                              |                                     |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
| <b>Detail</b>                                | Form Code                           | FORM TITLE                                                                                                                                                                                                                                                 |                                      |      |                          |       |      |     | Affect   |             |  |
|                                              |                                     |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     | Increase | Decrease    |  |
|                                              |                                     |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |
| <b>NOTES</b>                                 |                                     |                                                                                                                                                                                                                                                            |                                      |      |                          |       |      |     |          |             |  |

TRANSACTION

DESCRIPTION

TITLE

## Close Prior Year Expenditure Adjustments Account

DETAILS

To close, at year-end, the balance in the Prior Year Expenditure Adjustment Account.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5216

4101

Prior Year Expenditure Adjustments  
Fund Balance — General

General Ledger Control Account



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

Est

Rec

Coll

Bal

432

Income Control Ledger

Coll

Trans

Ref

Bal

433

Income Clearance Control Ledger

Affect

Increase

Decrease

Form Code

FORM TITLE

Subsidiary Ledger Transaction Control

Detail

NOTES

An analysis should be made with this entry to determine the impact of inaccurate accruals. Significant adjustments are to be reported to the Central Budget Division for review and for appropriate action to be taken.

TRANSACTION

DESCRIPTION

TITLE

## Closing Income Accounts: Standard

DETAILS

Income accounts are closed to their respective budgetary control account at year-end.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5101  
5102  
5103  
5104  
5105  
5106  
5107  
5108  
5109  
5110Revenue  
Operating Income  
Federal Grant and Cost Sharing Income  
Private Grant Income  
Interest Income  
Investment Earnings  
Fiduciary Income  
Pro-Rata Income  
Bond Proceeds  
Asset Sale Proceeds  
Estimated Revenue  
Estimated Operating Income  
Estimated Federal Grant and Cost Sharing Income  
Estimated Private Grant Income  
Estimated Interest Income  
Estimated Investment Earnings  
Estimated Fiduciary Income  
Estimated Pro-Rata Income  
Estimated Bond Proceeds  
Asset Sale Proceeds3101  
3102  
3103  
3104  
3105  
3106  
3107  
3108  
3109  
3110

Subsidiary Ledger Transaction Control Detail

| ✓ | Form Code | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|---|-----------|---------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
|   | 431       | Expenditure Control Ledger      |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|   |           |                                 |      |                          |       |      |     |          |             |
| X | 432       | Income Control Ledger           |      | Est                      | Rec   | Coll | Bal |          |             |
|   |           |                                 | a    | —                        |       | —    |     |          | 1939        |
|   |           |                                 |      |                          |       |      |     |          |             |
|   | 433       | Income Clearance Control Ledger |      | Coll                     | Trans | Ref  | Bal |          |             |
|   |           |                                 |      |                          |       |      |     |          |             |
|   |           |                                 |      |                          |       |      |     |          |             |
|   | Form Code | FORM TITLE                      |      |                          |       |      |     | Affect   |             |
|   |           |                                 |      |                          |       |      |     | Increase | Decrease    |
|   |           |                                 |      |                          |       |      |     |          |             |
|   |           |                                 |      |                          |       |      |     |          |             |

NOTES

(a) If income collected exceeds the amount estimated, a credit balance will result.

## NOTES

TRANSACTION



DESCRIPTION

TITLE

**Closing Income Accounts: Income Collection Clearance**

DETAILS

To close income collection clearance accounts into their respective budgetary control accounts.

Source Form

Form Code

FORM TITLE

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5112

5113

3112

3113

Income Collections Clearing — State

Income Collections Clearing — Other

Estimated Income Collections Clearing — State

Estimated Income Collections Clearing — Other

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

Author

Enc

Ded

Exp

Bel

431

Expenditure Control Ledger

Est

Rec

Coll

Bal

X 432

Income Control Ledger

a

—

—

1939

Coll

Trans

Ref

Bal

X 433

Income Clearance Control Ledger

—

—

1949

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

(a) If income collected exceeds the amount estimated, a credit balance will result.

TRANSACTION ▲

DESCRIPTION

|                                              |                                     |                                                                                                                                                                  |                                          |             |                                 |              |             |            |                 |                    |  |
|----------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------|---------------------------------|--------------|-------------|------------|-----------------|--------------------|--|
| <b>TITLE</b>                                 |                                     | <b>Closing Budgeted Disbursement Accounts</b>                                                                                                                    |                                          |             |                                 |              |             |            |                 |                    |  |
| <b>DETAILS</b>                               |                                     | To record the closing of budgetary disbursement accounts to fund balance. (Each budgeted disbursement account must carry a zero or credit balance—post-closing.) |                                          |             |                                 |              |             |            |                 |                    |  |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                                                                                |                                          |             |                                 |              |             |            |                 |                    |  |
| <b>Source Form</b>                           | 391                                 | Journal Voucher                                                                                                                                                  |                                          |             |                                 |              |             |            |                 |                    |  |
|                                              | 419                                 | General Register                                                                                                                                                 |                                          |             |                                 |              |             |            |                 |                    |  |
| <b>General Ledger Control Account</b>        | <b>Code</b>                         |                                                                                                                                                                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>     |             |                                 |              |             |            |                 |                    |  |
|                                              | <b>Debits</b>                       | <b>Credits</b>                                                                                                                                                   |                                          |             |                                 |              |             |            |                 |                    |  |
|                                              | 3201                                |                                                                                                                                                                  | Support Appropriations                   |             |                                 |              |             |            |                 |                    |  |
|                                              | 3202                                |                                                                                                                                                                  | Capital Outlay Appropriations            |             |                                 |              |             |            |                 |                    |  |
|                                              | 3203                                |                                                                                                                                                                  | State Aid and Benefit Appropriations     |             |                                 |              |             |            |                 |                    |  |
|                                              | 3204                                |                                                                                                                                                                  | Local Assistance Appropriations          |             |                                 |              |             |            |                 |                    |  |
|                                              | 3205                                |                                                                                                                                                                  | Authorized State Grants                  |             |                                 |              |             |            |                 |                    |  |
|                                              | 3206                                |                                                                                                                                                                  | Anticipated Federal Grant Transfers      |             |                                 |              |             |            |                 |                    |  |
|                                              | 3207                                |                                                                                                                                                                  | Authorized Fiduciary Disbursements       |             |                                 |              |             |            |                 |                    |  |
|                                              | 3208                                |                                                                                                                                                                  | Authorized Operating Expenses            |             |                                 |              |             |            |                 |                    |  |
|                                              | 3209                                |                                                                                                                                                                  | Authorized Transfers—Out                 |             |                                 |              |             |            |                 |                    |  |
|                                              | 3210                                |                                                                                                                                                                  | Anticipated Income Refunds               |             |                                 |              |             |            |                 |                    |  |
|                                              | 3211                                |                                                                                                                                                                  | Anticipated Income Refunds—Clearance     |             |                                 |              |             |            |                 |                    |  |
|                                              | 3212                                |                                                                                                                                                                  | Authorized Bond Retirement Disbursements |             |                                 |              |             |            |                 |                    |  |
|                                              | 3213                                |                                                                                                                                                                  | Authorized Bond Interest Expense         |             |                                 |              |             |            |                 |                    |  |
| 3214                                         |                                     | Anticipated Fiscal Agent Fees                                                                                                                                    |                                          |             |                                 |              |             |            |                 |                    |  |
| 3215                                         |                                     | Appropriations—Other                                                                                                                                             |                                          |             |                                 |              |             |            |                 |                    |  |
| 3216                                         | 4101                                | Anticipated Expenditure Allocations                                                                                                                              |                                          |             |                                 |              |             |            |                 |                    |  |
|                                              |                                     | Fund Balance                                                                                                                                                     |                                          |             |                                 |              |             |            |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                                                                                 | <b>FORM TITLE</b>                        | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            |                 | <b>Trans Codes</b> |  |
|                                              |                                     |                                                                                                                                                                  |                                          |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bal</b>      |                    |  |
|                                              | X                                   | 431                                                                                                                                                              | Expenditure Control Ledger               |             | —                               |              |             |            | —               | 1959               |  |
|                                              |                                     |                                                                                                                                                                  |                                          |             |                                 |              |             |            |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                                          |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b> |                 |                    |  |
|                                              |                                     | 432                                                                                                                                                              | Income Control Ledger                    |             |                                 |              |             |            |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                                          |             |                                 |              |             |            |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                                          |             |                                 |              |             |            |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                                          |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b> |                 |                    |  |
|                                              |                                     | 433                                                                                                                                                              | Income Clearance Control Ledger          |             |                                 |              |             |            |                 |                    |  |
| <b>Detail</b>                                | <b>Form Code</b>                    | <b>FORM TITLE</b>                                                                                                                                                |                                          |             |                                 |              |             |            | <b>Affect</b>   |                    |  |
|                                              |                                     |                                                                                                                                                                  |                                          |             |                                 |              |             |            | <b>Increase</b> | <b>Decrease</b>    |  |
|                                              |                                     |                                                                                                                                                                  |                                          |             |                                 |              |             |            |                 |                    |  |
| <b>NOTES</b>                                 |                                     |                                                                                                                                                                  |                                          |             |                                 |              |             |            |                 |                    |  |



TRANSACTION ▲

DESCRIPTION

TITLE

**Closing Budgeted Income Accounts: Estimates Exceeded Collections**

DETAILS

The balance remaining in the income budgetary accounts after having closed the income nominal accounts is closed to fund balance.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

## GENERAL CONTROL ACCOUNT TITLE

4101

Fund Balance — General

3101 Estimated Revenue

3102 Estimated Operating Income

3103 Estimated Federal Grant and Cost Sharing Income

3104 Estimated Private Grant Income

3105 Estimated Interest Income

3106 Estimated Investment Earnings

3107 Estimated Fiduciary Income

3108 Estimated Pro-Rata Income

3109 Estimated Bond Proceeds

3110 Estimated Asset Sale Proceeds

3111 Revenue Appropriations

3112 Estimated Income Collections Clearing — State

3113 Estimated Income Collections Clearing — Other

3114 Estimated Reimbursements

3115 Estimated Sinking Fund Revenue

3116 Estimated Sinking Fund Contributions

3117 Estimated Excess Sinking Fund Transfers

3118 Estimated Income — Other

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

Author

Enc

Ded

Exp

Bal

431

Expenditure Control Ledger

X

432

Income Control Ledger

Est

Rec

Coll

Bal

—

—

1949

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |                                         |                                                                                                                                  |                                 |             |                                 |       |      |     |                 |                    |  |
|----------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|--|
| <b>TITLE</b>                                 |                                         | <b>Closing Budgeted Income Accounts: Collections Exceeded Estimate</b>                                                           |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>DETAILS</b>                               |                                         | The balance remaining in the income budgetary account after having closed the income nominal accounts is closed to fund balance. |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Form Code</b>                             |                                         | <b>FORM TITLE</b>                                                                                                                |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Source Form</b>                           | 391                                     | Journal Voucher                                                                                                                  |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Register</b>                              | 419                                     | General Register                                                                                                                 |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Code</b>                                  |                                         | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Debits</b>                                |                                         | <b>Credits</b>                                                                                                                   |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>General Ledger Control Account</b>        | 3101                                    | Estimated Revenue                                                                                                                |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3102                                    | Estimated Operating Income                                                                                                       |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3103                                    | Estimated Federal Grant and Cost Sharing Income                                                                                  |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3104                                    | Estimated Private Grant Income                                                                                                   |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3105                                    | Estimated Interest Income                                                                                                        |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3106                                    | Estimated Investment Earnings                                                                                                    |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3107                                    | Estimated Fiduciary Income                                                                                                       |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3108                                    | Estimated Pro-Rata Income                                                                                                        |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3109                                    | Estimated Bond Proceeds                                                                                                          |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3110                                    | Estimated Asset Sale Proceeds                                                                                                    |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3111                                    | Revenue Appropriations                                                                                                           |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3112                                    | Estimated Income Collections Clearing—State                                                                                      |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3113                                    | Estimated Income Collections Clearing—Other                                                                                      |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3114                                    | Estimated Reimbursements                                                                                                         |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 3115                                    | Estimated Sinking Fund Revenue                                                                                                   |                                 |             |                                 |       |      |     |                 |                    |  |
| 3116                                         | Estimated Sinking Fund Contributions    |                                                                                                                                  |                                 |             |                                 |       |      |     |                 |                    |  |
| 3117                                         | Estimated Excess Sinking Fund Transfers |                                                                                                                                  |                                 |             |                                 |       |      |     |                 |                    |  |
| 3118                                         | Estimated Income—Other                  |                                                                                                                                  |                                 |             |                                 |       |      |     |                 |                    |  |
|                                              | 4101                                    | Fund Balance—General                                                                                                             |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>     | <b>Form Code</b>                                                                                                                 | <b>FORM TITLE</b>               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |  |
|                                              |                                         | 431                                                                                                                              | Expenditure Control Ledger      |             | Author                          | Enc   | Ded  | Exp | Bal             |                    |  |
|                                              |                                         | 432                                                                                                                              | Income Control Ledger           |             | Est                             | Rec   | Coll | Bal |                 | 1949               |  |
|                                              |                                         | 433                                                                                                                              | Income Clearance Control Ledger |             | Coll                            | Trans | Ref  | Bal |                 |                    |  |
|                                              |                                         |                                                                                                                                  |                                 |             |                                 |       |      |     |                 |                    |  |
| <b>Detail</b>                                | <b>Form Code</b>                        | <b>FORM TITLE</b>                                                                                                                |                                 |             |                                 |       |      |     | <b>Affect</b>   |                    |  |
|                                              |                                         |                                                                                                                                  |                                 |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |  |
| <b>NOTES</b>                                 |                                         |                                                                                                                                  |                                 |             |                                 |       |      |     |                 |                    |  |

TRANSACTION

DESCRIPTION

TITLE

## Collection Reports Are Recorded

DETAILS

Collection report is received by the State Treasurer from a State agency together with validated bank deposit slip(s) and recorded.

Form Code

FORM TITLE

Source Form

341

Collection Report

Register

416

Deposit/Clearance Register

Code

GENERAL CONTROL ACCOUNT TITLE

Debits

Credits

6102

7101

Cash in Demand Deposits

Accountability for Treasury Cash Clearing

General Ledger Control Account

Subsidiary Ledger Transaction Control

NONE REQUIRED

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

451

Bank Demand Deposit Ledger

X

441

Cash Clearing Ledger

X

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |                                                                                                                                                      |                                 |                                                                                  |  |  |  |             |                                 |       |      |     |                    |                 |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------------|--|--|--|-------------|---------------------------------|-------|------|-----|--------------------|-----------------|
| <b>TITLE</b>                                 | <b>Treasurer's Receipts Recorded</b>                                                                                                                 |                                 |                                                                                  |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>DETAILS</b>                               | Treasurer's Receipts are prepared to evidence the clearance of agency deposits documented on Form 361 – Collection Reports, into the State Treasury. |                                 |                                                                                  |  |  |  |             |                                 |       |      |     |                    |                 |
|                                              | <b>Form Code</b>                                                                                                                                     |                                 | <b>FORM TITLE</b>                                                                |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>Source Form</b>                           | 342                                                                                                                                                  |                                 | Treasurer's Receipt                                                              |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>Register</b>                              | 416                                                                                                                                                  |                                 | Deposit/Clearance Register                                                       |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                                          |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                             |  |  |  |             |                                 |       |      |     |                    |                 |
|                                              | <b>Debits</b>                                                                                                                                        | <b>Credits</b>                  |                                                                                  |  |  |  |             |                                 |       |      |     |                    |                 |
|                                              | 7101                                                                                                                                                 | 7102                            | Accountability for Treasury Cash Clearing<br>Accountability for Cash in Treasury |  |  |  |             |                                 |       |      |     |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                                                  | <b>Form Code</b>                | <b>FORM TITLE</b>                                                                |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |                 |
|                                              | <b>NONE REQUIRED</b>                                                                                                                                 | 431                             | Expenditure Control Ledger                                                       |  |  |  |             | Author                          | Enc   | Ded  | Exp | Bal                |                 |
|                                              |                                                                                                                                                      | 432                             | Income Control Ledger                                                            |  |  |  |             | Est                             | Rec   | Coll | Bal |                    |                 |
|                                              |                                                                                                                                                      | 433                             | Income Clearance Control Ledger                                                  |  |  |  |             | Coll                            | Trans | Ref  | Bal |                    |                 |
|                                              |                                                                                                                                                      |                                 |                                                                                  |  |  |  |             |                                 |       |      |     |                    |                 |
|                                              |                                                                                                                                                      |                                 |                                                                                  |  |  |  |             |                                 |       |      |     |                    |                 |
|                                              |                                                                                                                                                      |                                 |                                                                                  |  |  |  |             |                                 |       |      |     |                    |                 |
|                                              | <b>Detail</b>                                                                                                                                        | <b>Form Code</b>                | <b>FORM TITLE</b>                                                                |  |  |  |             |                                 |       |      |     | <b>Affect</b>      |                 |
|                                              |                                                                                                                                                      |                                 |                                                                                  |  |  |  |             |                                 |       |      |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |                                                                                                                                                      | 453                             | Cash Accountability Ledger                                                       |  |  |  |             |                                 |       |      |     | X                  |                 |
|                                              | 441                                                                                                                                                  | Treasury's Cash Clearing Ledger |                                                                                  |  |  |  |             |                                 |       |      |     | X                  |                 |
| <b>NOTES</b>                                 |                                                                                                                                                      |                                 |                                                                                  |  |  |  |             |                                 |       |      |     |                    |                 |

TRANSACTION

DESCRIPTION

|                                              |                                     |                                                                              |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
|----------------------------------------------|-------------------------------------|------------------------------------------------------------------------------|----------------------------|-----------------------------------------|--|--|-------------|---------------------------------|----------|------|----------|-----|--------------------|
| <b>TITLE</b>                                 |                                     | <b>Working Cash Change Fund Established or Augmented</b>                     |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
| <b>DETAILS</b>                               |                                     | The necessary, daily working cash change funds are established or augmented. |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                            |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
| <b>Source Form</b>                           | 351                                 | Treasurer's Check Issued Summary                                             |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
| <b>Register</b>                              | 417                                 | Treasurer's Check --Agency Warrant Register                                  |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
| <b>Code</b>                                  |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                         |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
| <b>Debits</b>                                |                                     | <b>Credits</b>                                                               |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
| 6101                                         |                                     | 6102                                                                         |                            | Cash on Hand<br>Cash in Demand Deposits |  |  |             |                                 |          |      |          |     |                    |
| <b>General Ledger Control Account</b>        |                                     |                                                                              |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                             | <b>FORM TITLE</b>          |                                         |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |          |      |          |     | <b>Trans Codes</b> |
|                                              | <b>NONE REQUIRED</b>                | 431                                                                          | Expenditure Control Ledger |                                         |  |  |             | Author                          | Enc      | Ded  | Exp      | Bal |                    |
|                                              |                                     | 432                                                                          | Income Control Ledger      |                                         |  |  |             | Est                             | Rec      | Coll | Bal      |     |                    |
|                                              |                                     |                                                                              |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
|                                              |                                     |                                                                              |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
|                                              | 433                                 | Income Clearance Control Ledger                                              |                            |                                         |  |  | Coll        | Trans                           | Ref      | Bal  |          |     |                    |
|                                              |                                     |                                                                              |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
|                                              |                                     |                                                                              |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
|                                              | <b>Form Code</b>                    | <b>FORM TITLE</b>                                                            |                            |                                         |  |  |             | <b>Affect</b>                   |          |      |          |     |                    |
|                                              | <b>Detail</b>                       | 451                                                                          | Bank Demand Deposit Ledger |                                         |  |  |             |                                 | Increase |      | Decrease |     |                    |
|                                              |                                     |                                                                              |                            |                                         |  |  |             |                                 |          |      |          |     |                    |
| <b>NOTES</b>                                 |                                     |                                                                              |                            |                                         |  |  |             |                                 |          |      |          |     |                    |

TRANSACTION

DESCRIPTION

|                                              |     |                                                        |  |                                         |                                        |  |  |  |             |                                 |               |             |                 |                    |  |
|----------------------------------------------|-----|--------------------------------------------------------|--|-----------------------------------------|----------------------------------------|--|--|--|-------------|---------------------------------|---------------|-------------|-----------------|--------------------|--|
| <b>TITLE</b>                                 |     | <b>Working Cash Change Funds Are Reduced</b>           |  |                                         |                                        |  |  |  |             |                                 |               |             |                 |                    |  |
| <b>DETAILS</b>                               |     | Working cash change funds are reduced.                 |  |                                         |                                        |  |  |  |             |                                 |               |             |                 |                    |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                      |  |                                         |                                        |  |  |  |             |                                 |               |             |                 |                    |  |
| <b>Source Form</b>                           | 391 | Journal Voucher (supported by validated Deposit Slips) |  |                                         |                                        |  |  |  |             |                                 |               |             |                 |                    |  |
| <b>Register</b>                              | 419 | General Register                                       |  |                                         |                                        |  |  |  |             |                                 |               |             |                 |                    |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                   |  |                                         |                                        |  |  |  |             |                                 |               |             |                 |                    |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                         |  |                                         |                                        |  |  |  |             |                                 |               |             |                 |                    |  |
| 6102                                         |     | 6101                                                   |  | Cash in Demand Deposits<br>Cash on Hand |                                        |  |  |  |             |                                 |               |             |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                    |  | <b>Form Code</b>                        | <b>FORM TITLE</b>                      |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |               |             |                 | <b>Trans Codes</b> |  |
| <b>NONE REQUIRED</b>                         |     |                                                        |  | <b>431</b>                              | <b>Expenditure Control Ledger</b>      |  |  |  |             | <b>Author</b>                   | <b>Enc</b>    | <b>Ded</b>  | <b>Exp</b>      | <b>Bal</b>         |  |
|                                              |     |                                                        |  | <b>432</b>                              | <b>Income Control Ledger</b>           |  |  |  |             | <b>Est</b>                      | <b>Rec</b>    | <b>Coll</b> | <b>Bal</b>      |                    |  |
|                                              |     |                                                        |  | <b>433</b>                              | <b>Income Clearance Control Ledger</b> |  |  |  |             | <b>Coll</b>                     | <b>Trans</b>  | <b>Ref</b>  | <b>Bal</b>      |                    |  |
| <b>Detail</b>                                |     |                                                        |  | <b>Form Code</b>                        | <b>FORM TITLE</b>                      |  |  |  |             |                                 | <b>Affect</b> |             | <b>Increase</b> | <b>Decrease</b>    |  |
|                                              |     |                                                        |  | <b>451</b>                              | <b>Bank Demand Deposit Ledger</b>      |  |  |  |             |                                 |               |             | <b>X</b>        |                    |  |
| <b>NOTES</b>                                 |     |                                                        |  |                                         |                                        |  |  |  |             |                                 |               |             |                 |                    |  |

TRANSACTION

DESCRIPTION

|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|----------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------|--|-------------------------|------|-------------|---------------------------------|------|-----|-----|---------------|--------------------|---|
| <b>TITLE</b>                                 |                      | <b>Transfer Within Demand Accounts</b>                                                                                                                              |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
| <b>DETAILS</b>                               |                      | Transfer of demand deposits between banks either by (a) treasurer's check or (b) bank process. (Usually, transferring monies from outlying banks to a Helena bank.) |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      | <b>Form Code</b>                                                                                                                                                    |                            | <b>FORM TITLE</b>                               |  |                         |      |             |                                 |      |     |     |               |                    |   |
| <b>Source Form</b>                           |                      | 351                                                                                                                                                                 |                            | Treasurer's Check Issued Summary (a)            |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      | 391                                                                                                                                                                 |                            | Journal Voucher (b)                             |  |                         |      |             |                                 |      |     |     |               |                    |   |
| <b>Register</b>                              |                      | 417                                                                                                                                                                 |                            | Treasurer's Check --Agency Warrant Register (a) |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      | 419                                                                                                                                                                 |                            | General Register (b)                            |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      | <b>Code</b>                                                                                                                                                         |                            | <b>GENERAL CONTROL ACCOUNT TITLE</b>            |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      | <b>Debits</b>                                                                                                                                                       |                            | <b>Credits</b>                                  |  |                         |      |             |                                 |      |     |     |               |                    |   |
| <b>General Ledger Control Account</b>        |                      | 6102                                                                                                                                                                |                            | 6102                                            |  | Cash in Demand Deposits |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  | Cash in Demand Deposits |      |             |                                 |      |     |     |               |                    |   |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | <input checked="" type="checkbox"/>                                                                                                                                 | <b>Form Code</b>           | <b>FORM TITLE</b>                               |  |                         |      | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |      |     |     |               | <b>Trans Codes</b> |   |
|                                              |                      |                                                                                                                                                                     | 431                        | Expenditure Control Ledger                      |  |                         |      |             | Author                          | Enc  | Ded | Exp | Bal           |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      | 432                                                                                                                                                                 | Income Control Ledger      |                                                 |  |                         |      | Est         | Rec                             | Coll | Bal |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              | 433                  | Income Clearance Control Ledger                                                                                                                                     |                            |                                                 |  |                         | Coll | Trans       | Ref                             | Bal  |     |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |
| <b>Detail</b>                                |                      | <b>Form Code</b>                                                                                                                                                    | <b>FORM TITLE</b>          |                                                 |  |                         |      |             |                                 |      |     |     | <b>Affect</b> |                    |   |
|                                              |                      | 451                                                                                                                                                                 | Bank Demand Deposit Ledger |                                                 |  |                         |      |             |                                 |      |     |     | Increase      | Decrease           |   |
|                                              |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               | X                  | X |
| <b>NOTES</b>                                 |                      |                                                                                                                                                                     |                            |                                                 |  |                         |      |             |                                 |      |     |     |               |                    |   |

TRANSACTION

DESCRIPTION

|                                              |                  |                                                                                                                                                                                    |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
|----------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------|----------------------------|------|-------------|---------------------------------|-----|-----------------|-----------------|--|--------------------|
| <b>TITLE</b>                                 |                  | <b>Certificates of Time Deposit Are Purchased</b>                                                                                                                                  |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
| <b>DETAILS</b>                               |                  | Certificates of time deposit are purchased with surplus treasury cash. The certificate will be purchased through issuance of: (a) Treasurer's check; or (b) by direct bank charge. |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  | <b>Form Code</b>                                                                                                                                                                   |                      | <b>FORM TITLE</b>                                |                            |      |             |                                 |     |                 |                 |  |                    |
| <b>Source Form</b>                           |                  | 351                                                                                                                                                                                |                      | Treasurer's Check Issued Summary (a)             |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  | 391                                                                                                                                                                                |                      | Journal Voucher (b)                              |                            |      |             |                                 |     |                 |                 |  |                    |
| <b>Register</b>                              |                  | 417                                                                                                                                                                                |                      | Treasurer's Check—Agency Warrant Register (a)    |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  | 419                                                                                                                                                                                |                      | General Register (b)                             |                            |      |             |                                 |     |                 |                 |  |                    |
| <b>General Ledger Control Account</b>        |                  | <b>Code</b>                                                                                                                                                                        |                      | <b>GENERAL CONTROL ACCOUNT TITLE</b>             |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  | <b>Debits</b>                                                                                                                                                                      | <b>Credits</b>       |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  | 6201                                                                                                                                                                               | 6102                 | Cash in Time Deposits<br>Cash in Demand Deposits |                            |      |             |                                 |     |                 |                 |  |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <b>Detail</b>    | <input checked="" type="checkbox"/>                                                                                                                                                | <b>Form Code</b>     | <b>FORM TITLE</b>                                |                            |      | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |     |                 |                 |  | <b>Trans Codes</b> |
|                                              |                  |                                                                                                                                                                                    | <b>NONE REQUIRED</b> | 431                                              | Expenditure Control Ledger |      | Author      | Enc                             | Ded | Exp             | Bel             |  |                    |
|                                              |                  |                                                                                                                                                                                    |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  |                                                                                                                                                                                    |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  |                                                                                                                                                                                    | 432                  | Income Control Ledger                            |                            | Est  | Rec         | Coll                            | Bal |                 |                 |  |                    |
|                                              |                  |                                                                                                                                                                                    |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  |                                                                                                                                                                                    |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  |                                                                                                                                                                                    | 433                  | Income Clearance Control Ledger                  |                            | Coll | Trens       | Ref                             | Bal |                 |                 |  |                    |
|                                              |                  |                                                                                                                                                                                    |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              |                  |                                                                                                                                                                                    |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |
|                                              | <b>Form Code</b> | <b>FORM TITLE</b>                                                                                                                                                                  |                      |                                                  |                            |      |             |                                 |     | <b>Affect</b>   |                 |  |                    |
|                                              | 452              | Bank Time Deposit Ledger                                                                                                                                                           |                      |                                                  |                            |      |             |                                 |     | <b>Increase</b> | <b>Decrease</b> |  |                    |
|                                              | 451              | Bank Demand Deposit Ledger                                                                                                                                                         |                      |                                                  |                            |      |             |                                 |     |                 | X               |  |                    |
| <b>NOTES</b>                                 |                  |                                                                                                                                                                                    |                      |                                                  |                            |      |             |                                 |     |                 |                 |  |                    |



TRANSACTION

DESCRIPTION

TITLE

## Transfers to the U.S. Treasury

DETAILS

Monies are transferred to the U.S. Treasury. This transaction is peculiar to the Employment Security Agency Trust Account 09431.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

GENERAL CONTROL ACCOUNT TITLE

Debits

Credits

6202

6102

Cash in U.S. Treasury

Cash in Demand Deposits

Subsidiary Ledger Transaction Control Detail



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

NONE REQUIRED

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

Est

Rec

Coll

Bal

432

Income Control Ledger

Coll

Trans

Ref

Bal

433

Income Clearance Control Ledger

Affect

Increase

Decrease

Form Code

FORM TITLE

451

Bank Demand Deposit Ledger

X

NOTES

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                                |                  |                                                                                      |  |  |             |                                 |       |      |     |               |                    |  |
|----------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------|--|--|-------------|---------------------------------|-------|------|-----|---------------|--------------------|--|
| <b>TITLE</b>                                 |  | Investment in U.S. Treasury Obligations                                                                                                                        |                  |                                                                                      |  |  |             |                                 |       |      |     |               |                    |  |
| <b>DETAILS</b>                               |  | Surplus demand deposit monies are invested in a U.S. Treasury obligation. The purchase is made by Treasurer's Check: (a) at cost, (b) with interest purchased. |                  |                                                                                      |  |  |             |                                 |       |      |     |               |                    |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                                              |                  |                                                                                      |  |  |             |                                 |       |      |     |               |                    |  |
| <b>Source Form</b>                           |  | 351                                                                                                                                                            |                  | Treasurer's Check Issued Summary                                                     |  |  |             |                                 |       |      |     |               |                    |  |
| <b>Register</b>                              |  | 417                                                                                                                                                            |                  | Treasurer's Check—Agency Warrant Register                                            |  |  |             |                                 |       |      |     |               |                    |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                                    |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                 |  |  |             |                                 |       |      |     |               |                    |  |
|                                              |  | <b>Debits</b>                                                                                                                                                  | <b>Credits</b>   |                                                                                      |  |  |             |                                 |       |      |     |               |                    |  |
|                                              |  | 6301                                                                                                                                                           | 6102             | Investments at Cost (a)                                                              |  |  |             |                                 |       |      |     |               |                    |  |
|                                              |  | 6302                                                                                                                                                           |                  | Purchased Interest (b)                                                               |  |  |             |                                 |       |      |     |               |                    |  |
|                                              |  |                                                                                                                                                                |                  | Cash in Demand Deposits                                                              |  |  |             |                                 |       |      |     |               |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                                            | <b>Form Code</b> | <b>FORM TITLE</b>                                                                    |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |               | <b>Trans Codes</b> |  |
|                                              |  | <b>NONE REQUIRED</b>                                                                                                                                           | 431              | Expenditure Control Ledger                                                           |  |  |             | Author                          | Enc   | Ded  | Exp | Bal           |                    |  |
|                                              |  |                                                                                                                                                                | 432              | Income Control Ledger                                                                |  |  |             | Est                             | Rec   | Coll | Bal |               |                    |  |
|                                              |  |                                                                                                                                                                | 433              | Income Clearance Control Ledger                                                      |  |  |             | Coll                            | Trans | Ref  | Bal |               |                    |  |
|                                              |  | <b>Detail</b>                                                                                                                                                  | <b>Form Code</b> | <b>FORM TITLE</b>                                                                    |  |  |             |                                 |       |      |     | <b>Affect</b> |                    |  |
|                                              |  |                                                                                                                                                                | 451              | Bank Demand Deposits                                                                 |  |  |             |                                 |       |      |     | Increase      | Decrease           |  |
|                                              |  |                                                                                                                                                                |                  |                                                                                      |  |  |             |                                 |       |      |     |               |                    |  |
|                                              |  | <b>NOTES</b>                                                                                                                                                   |                  | (a) A portfolio is to be maintained to detail the balance in the investment account. |  |  |             |                                 |       |      |     |               |                    |  |

TRANSACTION ▲

DESCRIPTION

TITLE

**Certificates of Time Deposit Are Negotiated**

DETAILS

Certificates of Time Deposit are negotiated and returned to a demand deposit status. A bank deposit is to be made and a collection report prepared for the interest earned on time deposits to be credited to the General Fund.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

6102

6201

Cash in Demand Deposits

Cash in Time Deposits

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

451

Bank Demand Deposit Ledger

X

452

Bank Time Deposit Ledger

X

NOTES

TRANSACTION

DESCRIPTION

|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------|--|--|--|------|--------------------------|-------|------|----------|-------------|--|
| <b>TITLE</b>                                 | Transfer from U.S. Treasury                                                                                                                                     |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
| <b>DETAILS</b>                               | Monies are transferred from the U.S. Treasury for weekly unemployment benefit warrants. The Employment Security Commission authorizes the transfer by telegram. |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
|                                              | Form Code                                                                                                                                                       |           | FORM TITLE                                         |  |  |  |      |                          |       |      |          |             |  |
| <b>Source Form</b>                           | 391                                                                                                                                                             |           | Journal Voucher                                    |  |  |  |      |                          |       |      |          |             |  |
| <b>Registrar</b>                             | 419                                                                                                                                                             |           | General Register                                   |  |  |  |      |                          |       |      |          |             |  |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                            |           | GENERAL CONTROL ACCOUNT TITLE                      |  |  |  |      |                          |       |      |          |             |  |
|                                              | Debits                                                                                                                                                          | Credits   |                                                    |  |  |  |      |                          |       |      |          |             |  |
|                                              | 6102                                                                                                                                                            | 6202      | Cash in Demand Deposits<br>Cash with U.S. Treasury |  |  |  |      |                          |       |      |          |             |  |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                                                             | Form Code | FORM TITLE                                         |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |  |
|                                              | <b>NONE REQUIRED</b>                                                                                                                                            | 431       | Expenditure Control Ledger                         |  |  |  |      | Author                   | Enc   | Ded  | Exp      | Bal         |  |
|                                              |                                                                                                                                                                 | 432       | Income Control Ledger                              |  |  |  |      | Est                      | Rec   | Coll | Bel      |             |  |
|                                              |                                                                                                                                                                 | 433       | Income Clearance Control Ledger                    |  |  |  |      | Coll                     | Trans | Ref  | Bel      |             |  |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
| <b>Detail</b>                                |                                                                                                                                                                 | Form Code | FORM TITLE                                         |  |  |  |      |                          |       |      | Affect   |             |  |
|                                              |                                                                                                                                                                 | 451       | Bank Demand Deposit Ledger                         |  |  |  |      |                          |       |      | Increase | Decrease    |  |
| <b>NOTES</b>                                 |                                                                                                                                                                 |           |                                                    |  |  |  |      |                          |       |      |          |             |  |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |      |                          |       |      |          |             |  |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                                          |                  |                                                                      |  |  |  |      |                          |       |      |          |             |  |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|----------|-------------|--|
| <b>TITLE</b>                                 |  | <b>U.S. Treasury Obligation Liquidated</b>                                                                                               |                  |                                                                      |  |  |  |      |                          |       |      |          |             |  |
| <b>DETAILS</b>                               |  | Investments in U.S. Treasury obligations are liquidated. <sup>(a)</sup>                                                                  |                  |                                                                      |  |  |  |      |                          |       |      |          |             |  |
| <b>Source Form</b>                           |  | Form Code                                                                                                                                | FORM TITLE       |                                                                      |  |  |  |      |                          |       |      |          |             |  |
|                                              |  | 391                                                                                                                                      | Journal Voucher  |                                                                      |  |  |  |      |                          |       |      |          |             |  |
| <b>Register</b>                              |  | 419                                                                                                                                      | General Register |                                                                      |  |  |  |      |                          |       |      |          |             |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                              |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                 |  |  |  |      |                          |       |      |          |             |  |
|                                              |  | <b>Debits</b>                                                                                                                            | <b>Credits</b>   |                                                                      |  |  |  |      |                          |       |      |          |             |  |
|                                              |  | 6102                                                                                                                                     | 6301<br>6302     | Cash in Demand Deposits<br>Investments at Cost<br>Interest Purchased |  |  |  |      |                          |       |      |          |             |  |
|                                              |  |                                                                                                                                          |                  |                                                                      |  |  |  |      |                          |       |      |          |             |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                      | Form Code        | FORM TITLE                                                           |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |  |
|                                              |  | NONE REQUIRED                                                                                                                            | 431              | Expenditure Control Ledger                                           |  |  |  |      | Author                   | Enc   | Ded  | Exp      | Bel         |  |
|                                              |  |                                                                                                                                          | 432              | Income Control Ledger                                                |  |  |  |      | Est                      | Rec   | Coll | Bel      |             |  |
|                                              |  |                                                                                                                                          | 433              | Income Clearance Control Ledger                                      |  |  |  |      | Coll                     | Trans | Ref  | Bel      |             |  |
| <b>Detail</b>                                |  |                                                                                                                                          | Form Code        | FORM TITLE                                                           |  |  |  |      |                          |       |      | Affect   |             |  |
|                                              |  |                                                                                                                                          | 451              | Bank Demand Deposit Ledger                                           |  |  |  |      |                          |       |      | Increase | Decrease    |  |
|                                              |  |                                                                                                                                          |                  |                                                                      |  |  |  |      |                          |       |      | X        |             |  |
| <b>NOTES</b>                                 |  | <sup>(a)</sup> A bank deposit is to be made and a collection report prepared for the net amount of interest earned for the General Fund. |                  |                                                                      |  |  |  |      |                          |       |      |          |             |  |

TRANSACTION

DESCRIPTION

|                                       |                                                                                                                                                         |                                                                                                                                                                                            |                                                                |  |  |  |      |                          |       |      |     |             |          |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 | <b>Dishonored Checks are Purchased</b>                                                                                                                  |                                                                                                                                                                                            |                                                                |  |  |  |      |                          |       |      |     |             |          |
| DETAILS                               | Dishonored checks are purchased by Treasurer's check; charged to the applicable accounting entity; and returned to the cognizant agency. <sup>(a)</sup> |                                                                                                                                                                                            |                                                                |  |  |  |      |                          |       |      |     |             |          |
|                                       | Form Code                                                                                                                                               |                                                                                                                                                                                            | FORM TITLE                                                     |  |  |  |      |                          |       |      |     |             |          |
| Source Form                           | 351                                                                                                                                                     |                                                                                                                                                                                            | Treasurer's Check Issued Summary                               |  |  |  |      |                          |       |      |     |             |          |
| Register                              | 417                                                                                                                                                     |                                                                                                                                                                                            | Treasurer's Check—Agency Warrant Register                      |  |  |  |      |                          |       |      |     |             |          |
| General Ledger Control Account        | Code                                                                                                                                                    |                                                                                                                                                                                            | GENERAL CONTROL ACCOUNT TITLE                                  |  |  |  |      |                          |       |      |     |             |          |
|                                       | Debits                                                                                                                                                  | Credits                                                                                                                                                                                    |                                                                |  |  |  |      |                          |       |      |     |             |          |
|                                       | 7102                                                                                                                                                    | 6102                                                                                                                                                                                       | Accountability for Cash in Treasury<br>Cash in Demand Deposits |  |  |  |      |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                       | Form Code                                                                                                                                                                                  | FORM TITLE                                                     |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       | NONE REQUIRED                                                                                                                                           | 431                                                                                                                                                                                        | Expenditure Control Ledger                                     |  |  |  |      | Author                   | Enc   | Ded  | Exp | Bal         |          |
|                                       |                                                                                                                                                         | 432                                                                                                                                                                                        | Income Control Ledger                                          |  |  |  |      | Est                      | Rec   | Coll | Bal |             |          |
|                                       |                                                                                                                                                         | 433                                                                                                                                                                                        | Income Clearance Control Ledger                                |  |  |  |      | Coll                     | Trans | Ref  | Bal |             |          |
|                                       | Detail                                                                                                                                                  | Form Code                                                                                                                                                                                  | FORM TITLE                                                     |  |  |  |      |                          |       |      |     | Affect      |          |
|                                       |                                                                                                                                                         | 453                                                                                                                                                                                        | Cash Accountability Ledger                                     |  |  |  |      |                          |       |      |     | Increase    | Decrease |
|                                       |                                                                                                                                                         | 451                                                                                                                                                                                        | Bank Demand Deposit Ledger                                     |  |  |  |      |                          |       |      |     |             | X        |
|                                       | NOTES                                                                                                                                                   | <sup>(a)</sup> The agency is responsible for the collection of the returned check and preparing the needed journal voucher to account the transaction in the applicable accounting entity. |                                                                |  |  |  |      |                          |       |      |     |             |          |

TRANSACTION ▲

DESCRIPTION

|                                       |                                                                    |                  |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
|---------------------------------------|--------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 | Agency Warrant Account Established                                 |                  |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
| DETAILS                               | Agency warrant accounts are established, augmented or replenished. |                  |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
| Form Code                             | FORM TITLE                                                         |                  |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
| Source Form                           | 391                                                                | Journal Voucher  |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
| Register                              | 419                                                                | General Register |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
| General Ledger Control Account        | Code                                                               |                  | GENERAL CONTROL ACCOUNT TITLE                                                     |  |  |  |      |                          |       |      |     |             |          |
|                                       | Debits                                                             | Credits          |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
|                                       | 7102                                                               | 7103             | Accountability for Cash in Treasury<br>Accountability for Agency Warrant Accounts |  |  |  |      |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                  | Form Code        | FORM TITLE                                                                        |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       | NONE REQUIRED                                                      | 431              | Expenditure Control Ledger                                                        |  |  |  |      | Author                   | Enc   | Ded  | Exp | Bal         |          |
|                                       |                                                                    | 432              | Income Control Ledger                                                             |  |  |  |      | Est                      | Rec   | Coll | Bal |             |          |
|                                       |                                                                    | 433              | Income Clearance Control Ledger                                                   |  |  |  |      | Coll                     | Trans | Ref  | Bal |             |          |
|                                       | Detail                                                             | Form Code        | FORM TITLE                                                                        |  |  |  |      |                          |       |      |     | Affect      |          |
|                                       |                                                                    | 453              | Cash Accountability Ledger                                                        |  |  |  |      |                          |       |      |     | Increase    | Decrease |
|                                       |                                                                    | 455              | Agency Warrant Account Ledger                                                     |  |  |  |      |                          |       |      |     | X           |          |
|                                       | NOTES                                                              |                  |                                                                                   |  |  |  |      |                          |       |      |     |             |          |

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                        |                            |                                                                                |                                 |             |                                 |       |                 |                 |               |                    |
|----------------------------------------------|-----|----------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------|---------------------------------|-------------|---------------------------------|-------|-----------------|-----------------|---------------|--------------------|
| <b>TITLE</b>                                 |     | <b>Auditor's Warrants are Issued</b>                                                   |                            |                                                                                |                                 |             |                                 |       |                 |                 |               |                    |
| <b>DETAILS</b>                               |     | Warrants are drawn by the State Auditor authorizing the disbursement of treasury cash. |                            |                                                                                |                                 |             |                                 |       |                 |                 |               |                    |
|                                              |     | <b>Form Code</b>                                                                       |                            | <b>FORM TITLE</b>                                                              |                                 |             |                                 |       |                 |                 |               |                    |
| <b>Source Form</b>                           |     | 381                                                                                    |                            | Auditor's Warrant                                                              |                                 |             |                                 |       |                 |                 |               |                    |
| <b>Register</b>                              |     | 415                                                                                    |                            | Warrant Register                                                               |                                 |             |                                 |       |                 |                 |               |                    |
| <b>General Ledger Control Account</b>        |     | <b>Code</b>                                                                            |                            | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                           |                                 |             |                                 |       |                 |                 |               |                    |
|                                              |     | <b>Debits</b>                                                                          | <b>Credits</b>             |                                                                                |                                 |             |                                 |       |                 |                 |               |                    |
|                                              |     | 7102                                                                                   | 7201                       | Accountability for Cash in Treasury<br>Accountability for Outstanding Warrants |                                 |             |                                 |       |                 |                 |               |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>NONE REQUIRED</b>                                                                   | ✓                          | <b>Form Code</b>                                                               | <b>FORM TITLE</b>               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |                 |                 |               | <b>Trans Codes</b> |
|                                              |     |                                                                                        |                            | 431                                                                            | Expenditure Control Ledger      |             | Author                          | Enc   | Ded             | Exp             | Bal           |                    |
|                                              |     |                                                                                        |                            | 432                                                                            | Income Control Ledger           |             | Est                             | Rec   | Coll            | Bal             |               |                    |
|                                              |     |                                                                                        |                            | 433                                                                            | Income Clearance Control Ledger |             | Coll                            | Trans | Ref             | Bal             |               |                    |
|                                              |     |                                                                                        |                            |                                                                                |                                 |             |                                 |       |                 |                 |               |                    |
|                                              |     |                                                                                        |                            |                                                                                |                                 |             |                                 |       |                 |                 |               |                    |
|                                              |     | <b>Detail</b>                                                                          |                            | <b>Form Code</b>                                                               | <b>FORM TITLE</b>               |             |                                 |       |                 |                 | <b>Affect</b> |                    |
|                                              | 453 |                                                                                        | Cash Accountability Ledger |                                                                                |                                 |             |                                 |       | <b>Increase</b> | <b>Decrease</b> |               |                    |
|                                              | 454 |                                                                                        | Outstanding Warrant Ledger |                                                                                |                                 |             |                                 |       | X               |                 |               |                    |
| <b>NOTES</b>                                 |     |                                                                                        |                            |                                                                                |                                 |             |                                 |       |                 |                 |               |                    |



TRANSACTION ▲

DESCRIPTION

TITLE

## Agency Warrants Are Issued

DETAILS

Agency Warrants are issued by an authorized agency.

Source Form

Form Code

FORM TITLE

352

Agency Warrants Issued Summary

Register

417

Treasurer's Check -Agency Warrant Summary

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

7103

7201

Accountability for Agency Warrant Accounts  
 Accountability for Outstanding Warrants

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

NONE REQUIRED

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

Trans Codes

432

Income Control Ledger

Est

Rec

Coll

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Income Clearance Control Ledger

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FORM TITLE

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Decrease

453

Agency Warrant Account Ledger

X

454

Outstanding Warrant Ledger

X

NOTES

TRANSACTION ▲

DESCRIPTION

| TITLE                                 |                            | Presented Warrants are Purchased                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|---------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------|------------|------------|------|--------------------------|-------------|----------|----------|-----|----------------------------|---------------|-----|----------------------------|----------------------------|--------|-----|-----|-----|-----|--|-----|-----------------------|--|-----|-----|------|-----|--|--|-----|---------------------------------|--|------|-------|-----|-----|--|--|--|--|--|--|--|--|--|--|--|
| DETAILS                               |                            | Presented warrants are purchased from treasury clearing house banks by treasurer's check.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Form Code                             |                            | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Source Form                           | 351                        | Treasurer's Check Issued Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Register                              | 417                        | Treasurer's Check—Agency Warrant Register                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Code                                  |                            | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Debits                                |                            | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| 7201                                  |                            | 6102                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| General Ledger Control Account        |                            | Accountability for Outstanding Warrants<br>Cash in Demand Deposits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Subsidiary Ledger Transaction Control |                            | <table border="1"> <thead> <tr> <th>✓</th> <th>Form Code</th> <th>FORM TITLE</th> <th>Note</th> <th colspan="5">BALANCE COLUMNS AFFECTED</th> <th>Trans Codes</th> </tr> <tr> <th rowspan="4">NONE REQUIRED</th> <th>431</th> <th>Expenditure Control Ledger</th> <th></th> <th>Author</th> <th>Enc</th> <th>Ded</th> <th>Exp</th> <th>Bel</th> <th></th> </tr> <tr> <th>432</th> <th>Income Control Ledger</th> <th></th> <th>Est</th> <th>Rec</th> <th>Coll</th> <th>Bel</th> <th></th> <th></th> </tr> <tr> <th>433</th> <th>Income Clearance Control Ledger</th> <th></th> <th>Coll</th> <th>Trans</th> <th>Ref</th> <th>Bel</th> <th></th> <th></th> </tr> <tr> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> </thead></table> |          | ✓                        | Form Code  | FORM TITLE | Note | BALANCE COLUMNS AFFECTED |             |          |          |     | Trans Codes                | NONE REQUIRED | 431 | Expenditure Control Ledger |                            | Author | Enc | Ded | Exp | Bel |  | 432 | Income Control Ledger |  | Est | Rec | Coll | Bel |  |  | 433 | Income Clearance Control Ledger |  | Coll | Trans | Ref | Bel |  |  |  |  |  |  |  |  |  |  |  |
| ✓                                     | Form Code                  | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Note     | BALANCE COLUMNS AFFECTED |            |            |      |                          | Trans Codes |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| NONE REQUIRED                         | 431                        | Expenditure Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          | Author                   | Enc        | Ded        | Exp  | Bel                      |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|                                       | 432                        | Income Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |          | Est                      | Rec        | Coll       | Bel  |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|                                       | 433                        | Income Clearance Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          | Coll                     | Trans      | Ref        | Bel  |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|                                       |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Detail                                |                            | <table border="1"> <thead> <tr> <th>Form Code</th> <th>FORM TITLE</th> <th colspan="2">Affect</th> </tr> <tr> <th></th> <th></th> <th>Increase</th> <th>Decrease</th> </tr> </thead> <tbody> <tr> <td>454</td> <td>Outstanding Warrant Ledger</td> <td></td> <td>X</td> </tr> <tr> <td>451</td> <td>Bank Demand Deposit Ledger</td> <td></td> <td>X</td> </tr> </tbody> </table>                                                                                                                                                                                                                                                                                                                                                                                                      |          | Form Code                | FORM TITLE | Affect     |      |                          |             | Increase | Decrease | 454 | Outstanding Warrant Ledger |               | X   | 451                        | Bank Demand Deposit Ledger |        | X   |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Form Code                             | FORM TITLE                 | Affect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|                                       |                            | Increase                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Decrease |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| 454                                   | Outstanding Warrant Ledger |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | X        |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| 451                                   | Bank Demand Deposit Ledger |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | X        |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| NOTES                                 |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |

TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                                                                                   |                                 |                                                                    |               |                                 |            |            |            |                 |                    |
|----------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------|---------------|---------------------------------|------------|------------|------------|-----------------|--------------------|
| <b>TITLE</b>                                 |                      | <b>Presented Warrants Cashed Are Purchased</b>                                                                                    |                                 |                                                                    |               |                                 |            |            |            |                 |                    |
| <b>DETAILS</b>                               |                      | Warrants are presented directly to the Treasurer and cashed. Cashed warrants are purchased from the cashier by Treasurer's check. |                                 |                                                                    |               |                                 |            |            |            |                 |                    |
| <b>Form Code</b>                             |                      | <b>FORM TITLE</b>                                                                                                                 |                                 |                                                                    |               |                                 |            |            |            |                 |                    |
| <b>Source Form</b>                           |                      | 351      Treasurer's Check Issued Summary                                                                                         |                                 |                                                                    |               |                                 |            |            |            |                 |                    |
| <b>Register</b>                              |                      | 417      Treasurer's Check—Agency Warrant Register                                                                                |                                 |                                                                    |               |                                 |            |            |            |                 |                    |
| <b>General Ledger Control Account</b>        |                      | <b>Code</b>                                                                                                                       |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b>                               |               |                                 |            |            |            |                 |                    |
|                                              |                      | <b>Debits</b>                                                                                                                     | <b>Credits</b>                  |                                                                    |               |                                 |            |            |            |                 |                    |
|                                              |                      | 7201                                                                                                                              | 6102                            | Accountability for Outstanding Warrants<br>Cash in Demand Deposits |               |                                 |            |            |            |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | ✓ <b>Form Code</b>                                                                                                                | <b>FORM TITLE</b>               |                                                                    | <b>Note</b>   | <b>BALANCE COLUMNS AFFECTED</b> |            |            |            |                 | <b>Trans Codes</b> |
|                                              |                      |                                                                                                                                   |                                 |                                                                    | <b>Author</b> | <b>Enc</b>                      | <b>Ded</b> | <b>Exp</b> | <b>Bal</b> |                 |                    |
|                                              |                      | 431                                                                                                                               | Expenditure Control Ledger      |                                                                    |               |                                 |            |            |            |                 |                    |
|                                              |                      | 432                                                                                                                               | Income Control Ledger           |                                                                    | Est           | Rec                             | Coll       | Bal        |            |                 |                    |
|                                              |                      | 433                                                                                                                               | Income Clearance Control Ledger |                                                                    | Coll          | Trans                           | Ref        | Bal        |            |                 |                    |
|                                              |                      |                                                                                                                                   |                                 |                                                                    |               |                                 |            |            |            |                 |                    |
|                                              | <b>Detail</b>        | <b>Form Code</b>                                                                                                                  | <b>FORM TITLE</b>               |                                                                    |               |                                 |            |            |            | <b>Affect</b>   |                    |
|                                              |                      |                                                                                                                                   |                                 |                                                                    |               |                                 |            |            |            | <b>Increase</b> | <b>Decrease</b>    |
|                                              |                      | 454                                                                                                                               | Outstanding Warrant Ledger      |                                                                    |               |                                 |            |            |            |                 | X                  |
|                                              |                      | 451                                                                                                                               | Bank Demand Deposit Ledger      |                                                                    |               |                                 |            |            |            |                 | X                  |
| <b>NOTES</b>                                 |                      |                                                                                                                                   |                                 |                                                                    |               |                                 |            |            |            |                 |                    |

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|                                              |                      |                                                                                                                                                                                                   |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |
|----------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--|--|--|-------------|---------------------------------|--------------|-------------|-----------------|--------------------|--|
| <b>TITLE</b>                                 |                      | <b>Stop Payment Notices are Issued</b>                                                                                                                                                            |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>DETAILS</b>                               |                      | Stop payment is placed on a warrant as authorized by the State Auditor in one of two ways:<br>(a) cancel warrant with no duplicate; or<br>(b) cancel warrant and issue duplicate <sup>(a)</sup> . |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>Source Form</b>                           | <b>Form Code</b>     | <b>FORM TITLE</b>                                                                                                                                                                                 |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              | 391                  | Journal Voucher (supported by a Stop Payment Notice)                                                                                                                                              |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>Register</b>                              | 419                  | General Ledger                                                                                                                                                                                    |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>General Ledger Control Account</b>        | <b>Code</b>          |                                                                                                                                                                                                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                           |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              | <b>Debits</b>        | <b>Credits</b>                                                                                                                                                                                    |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              | 7201                 | 7102                                                                                                                                                                                              | Accountability for Outstanding Warrants<br>Accountability for Cash in Treasury |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | ✓ <b>Form Code</b>                                                                                                                                                                                | <b>FORM TITLE</b>                                                              |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |                 | <b>Trans Codes</b> |  |
|                                              |                      | 431                                                                                                                                                                                               | <b>Expenditure Control Ledger</b>                                              |  |  |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b>      | <b>Bel</b>         |  |
|                                              |                      | 432                                                                                                                                                                                               | <b>Income Control Ledger</b>                                                   |  |  |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b>      |                    |  |
|                                              |                      | 433                                                                                                                                                                                               | <b>Income Clearance Control Ledger</b>                                         |  |  |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b>      |                    |  |
|                                              |                      |                                                                                                                                                                                                   |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              |                      |                                                                                                                                                                                                   |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              | <b>Detail</b>        | <b>Form Code</b>                                                                                                                                                                                  | <b>FORM TITLE</b>                                                              |  |  |  |             |                                 |              |             |                 | <b>Affect</b>      |  |
|                                              | 454                  | <b>Outstanding Warrant Ledger</b>                                                                                                                                                                 |                                                                                |  |  |  |             |                                 |              |             | <b>Increase</b> | <b>Decrease</b>    |  |
|                                              | 453                  | <b>Cash Accountability Ledger</b>                                                                                                                                                                 |                                                                                |  |  |  |             |                                 |              |             | X               |                    |  |
| <b>NOTES</b>                                 |                      | (a) Follow warrant issued procedure.                                                                                                                                                              |                                                                                |  |  |  |             |                                 |              |             |                 |                    |  |

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|                                              |     |                                                                                                        |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |
|----------------------------------------------|-----|--------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------|--|-------------|--|---------------------------------|-------|------|-----|-----|--------------------|----------|--|
| <b>TITLE</b>                                 |     | <b>Stale-dated Warrants are Cancelled</b>                                                              |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |
| <b>DETAILS</b>                               |     | Stale-dated warrants are cancelled from outstanding warrants register received from the State Auditor. |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                      |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |
| <b>Source Form</b>                           | 391 | Journal Voucher (supported by Stale-dated Warrants Report)                                             |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |
| <b>Register</b>                              | 419 | General Register                                                                                       |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                   |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                         |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |
| 7201                                         |     | 7102                                                                                                   |  | Accountability for Outstanding Warrants<br>Accountability for Cash in Treasury |  |             |  |                                 |       |      |     |     |                    |          |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>Form Code</b>                                                                                       |  | <b>FORM TITLE</b>                                                              |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |          |  |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                                    |  | Expenditure Control Ledger                                                     |  |             |  | Author                          | Enc   | Ded  | Exp | Bel |                    |          |  |
|                                              |     | 432                                                                                                    |  | Income Control Ledger                                                          |  |             |  | Est                             | Rec   | Coll | Bel |     |                    |          |  |
|                                              |     | 433                                                                                                    |  | Income Clearance Control Ledger                                                |  |             |  | Coll                            | Trans | Ref  | Bel |     |                    |          |  |
|                                              |     |                                                                                                        |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                                       |  | <b>FORM TITLE</b>                                                              |  |             |  |                                 |       |      |     |     | <b>Affect</b>      |          |  |
|                                              |     | 454                                                                                                    |  | Outstanding Warrant Ledger                                                     |  |             |  |                                 |       |      |     |     | Increase           | Decrease |  |
|                                              |     | 453                                                                                                    |  | Cash Accountability Ledger                                                     |  |             |  |                                 |       |      |     |     | X                  |          |  |
| <b>NOTES</b>                                 |     | If the payee is later identified, a new warrant will be issued.                                        |  |                                                                                |  |             |  |                                 |       |      |     |     |                    |          |  |

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|                                       |           |                                                              |           |                                                                            |  |  |      |                          |       |          |          |     |             |
|---------------------------------------|-----------|--------------------------------------------------------------|-----------|----------------------------------------------------------------------------|--|--|------|--------------------------|-------|----------|----------|-----|-------------|
| TITLE                                 |           | Transfer between Accounting Entities                         |           |                                                                            |  |  |      |                          |       |          |          |     |             |
| DETAILS                               |           | A transfer between or among accounting entities is recorded. |           |                                                                            |  |  |      |                          |       |          |          |     |             |
| Form Code                             |           | FORM TITLE                                                   |           |                                                                            |  |  |      |                          |       |          |          |     |             |
| Source Form                           |           | 331                                                          |           | No Warrant Transfer of Funds                                               |  |  |      |                          |       |          |          |     |             |
| Register                              |           | 418                                                          |           | No Warrant Transfer Register                                               |  |  |      |                          |       |          |          |     |             |
| General Ledger Control Account        |           | Code                                                         |           | GENERAL CONTROL ACCOUNT TITLE                                              |  |  |      |                          |       |          |          |     |             |
|                                       |           | Debits                                                       | Credits   |                                                                            |  |  |      |                          |       |          |          |     |             |
|                                       |           | 7102                                                         | 7102      | Accountability for Cash in Treasury<br>Accountability for Cash in Treasury |  |  |      |                          |       |          |          |     |             |
| Subsidiary Ledger Transaction Control |           | ✓                                                            | Form Code | FORM TITLE                                                                 |  |  | Note | BALANCE COLUMNS AFFECTED |       |          |          |     | Trans Codes |
|                                       |           | NONE REQUIRED                                                | 431       | Expenditure Control Ledger                                                 |  |  |      | Author                   | Enc   | Ded      | Exp      | Bel |             |
|                                       |           |                                                              | 432       | Income Control Ledger                                                      |  |  |      | Est                      | Rec   | Coll     | Bel      |     |             |
|                                       |           |                                                              | 433       | Income Clearance Control Ledger                                            |  |  |      | Coll                     | Trans | Ref      | Bel      |     |             |
|                                       |           |                                                              |           |                                                                            |  |  |      |                          |       |          |          |     |             |
| Detail                                | Form Code | FORM TITLE                                                   |           |                                                                            |  |  |      |                          |       | Affect   |          |     |             |
|                                       | 453       | Cash Accountability Ledger                                   |           |                                                                            |  |  |      |                          |       | Increase | Decrease |     |             |
|                                       |           |                                                              |           |                                                                            |  |  |      |                          |       | X        | X        |     |             |
| NOTES                                 |           |                                                              |           |                                                                            |  |  |      |                          |       |          |          |     |             |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
|----------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------|---------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------|-----------------|
| <b>TITLE</b>                                 |  | <b>Presented Warrants are Registered</b>                                                                                                                    |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
| <b>DETAILS</b>                               |  | Warrants presented for payment are registered because of insufficient treasury cash and the State is charged interest on amounts registered until redeemed. |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
| <b>Source Form</b>                           |  | Form Code                                                                                                                                                   |                                     | FORM TITLE                                                                        |                                 |             |                                 |       |      |     |     |                    |                 |
|                                              |  | 391                                                                                                                                                         |                                     | Journal Voucher                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
| <b>Register</b>                              |  | 419                                                                                                                                                         |                                     | General Register                                                                  |                                 |             |                                 |       |      |     |     |                    |                 |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                                 |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                              |                                 |             |                                 |       |      |     |     |                    |                 |
|                                              |  | <b>Debits</b>                                                                                                                                               | <b>Credits</b>                      |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
|                                              |  | 7201                                                                                                                                                        | 7202                                | Accountability for Outstanding Warrants<br>Accountability for Registered Warrants |                                 |             |                                 |       |      |     |     |                    |                 |
|                                              |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> |  | <b>NONE REQUIRED</b>                                                                                                                                        | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                  | <b>FORM TITLE</b>               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |                 |
|                                              |  |                                                                                                                                                             |                                     | 431                                                                               | Expenditure Control Ledger      |             | Author                          | Enc   | Ded  | Exp | Bel |                    |                 |
|                                              |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
|                                              |  |                                                                                                                                                             |                                     | 432                                                                               | Income Control Ledger           |             | Est                             | Rec   | Coll | Bel |     |                    |                 |
|                                              |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
|                                              |  |                                                                                                                                                             |                                     | 433                                                                               | Income Clearance Control Ledger |             | Coll                            | Trans | Ref  | Bel |     |                    |                 |
|                                              |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
|                                              |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
|                                              |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
|                                              |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |
| <b>Detail</b>                                |  |                                                                                                                                                             | <b>Form Code</b>                    | <b>FORM TITLE</b>                                                                 |                                 |             |                                 |       |      |     |     | <b>Affect</b>      |                 |
|                                              |  |                                                                                                                                                             | 454                                 | Outstanding Warrant Ledger                                                        |                                 |             |                                 |       |      |     |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    | X               |
| <b>NOTES</b>                                 |  |                                                                                                                                                             |                                     |                                                                                   |                                 |             |                                 |       |      |     |     |                    |                 |

|                                       |                                                                                                                                                                        | TRANSACTION ▲                             |                                                                                                                                     | DESCRIPTION |      |                          |       |      |     |             |          |          |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-------------|------|--------------------------|-------|------|-----|-------------|----------|----------|
| TITLE                                 | Registered Warrants are Purchased                                                                                                                                      |                                           |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |
| DETAILS                               | Treasury cash is sufficient and registered warrants are purchased and interest due is paid.                                                                            |                                           |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |
| Form Code                             | FORM TITLE                                                                                                                                                             |                                           |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |
| Source Form                           | 351                                                                                                                                                                    | Treasurer's Check Issued Summary          |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |
| Register                              | 417                                                                                                                                                                    | Treasurer's Check—Agency Warrant Register |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |
| General Ledger Control Account        | Code                                                                                                                                                                   |                                           | GENERAL CONTROL ACCOUNT TITLE                                                                                                       |             |      |                          |       |      |     |             |          |          |
|                                       | Debits                                                                                                                                                                 | Credits                                   |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |
|                                       | 7101<br>7202                                                                                                                                                           | 6102                                      | Accountability for Treasury Cash <sup>(a)</sup><br>Accountability for Registered Warrants<br>Cash in Demand Deposits <sup>(a)</sup> |             |      |                          |       |      |     |             |          |          |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                                      | Form Code                                 | FORM TITLE                                                                                                                          |             | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |          |
|                                       | NONE REQUIRED                                                                                                                                                          | 431                                       | Expenditure Control Ledger                                                                                                          |             |      | Author                   | Enc   | Ded  | Exp | Bal         |          |          |
|                                       |                                                                                                                                                                        | 432                                       | Income Control Ledger                                                                                                               |             |      | Est                      | Rec   | Coll | Bal |             |          |          |
|                                       |                                                                                                                                                                        | 433                                       | Income Clearance Control Ledger                                                                                                     |             |      | Coll                     | Trans | Ref  | Bal |             |          |          |
|                                       |                                                                                                                                                                        |                                           |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |
|                                       |                                                                                                                                                                        |                                           |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |
|                                       |                                                                                                                                                                        |                                           |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |
|                                       | Detail                                                                                                                                                                 | Form Code                                 | FORM TITLE                                                                                                                          |             |      |                          |       |      |     | Affect      |          |          |
|                                       |                                                                                                                                                                        |                                           |                                                                                                                                     |             |      |                          |       |      |     |             | Increase | Decrease |
|                                       |                                                                                                                                                                        | 451                                       | Bank Demand Deposit Ledger                                                                                                          |             |      |                          |       |      |     |             | X        |          |
|                                       | 453                                                                                                                                                                    | Cash Accountability Ledger                |                                                                                                                                     |             |      |                          |       |      |     | X           |          |          |
| NOTES                                 | (a) The interest expense is paid and charged to the responsible accounting entity. Notice that the interest charge has been made is to be originated by the Treasurer. |                                           |                                                                                                                                     |             |      |                          |       |      |     |             |          |          |



TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                        |                  |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
|----------------------------------------------|----------------------|------------------------------------------------------------------------|------------------|-------------------------------------------------------------------|------------|------------|------------|-------------|---------------------------------|-------|-----------------|-----------------|--|--------------------|--|
| <b>TITLE</b>                                 |                      | <b>Bonds Sold: Long-Term Debt Fund</b>                                 |                  |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
| <b>DETAILS</b>                               |                      | Bonds are sold and the principal amount of the total debt is recorded. |                  |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
| <b>Form Code</b>                             |                      | <b>FORM TITLE</b>                                                      |                  |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
| <b>Source Form</b>                           |                      | 391                                                                    |                  | Journal Voucher                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
| <b>Register</b>                              |                      | 419                                                                    |                  | General Register                                                  |            |            |            |             |                                 |       |                 |                 |  |                    |  |
| <b>General Ledger Control Account</b>        |                      | <b>Code</b>                                                            |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                              |            |            |            |             |                                 |       |                 |                 |  |                    |  |
|                                              |                      | <b>Debits</b>                                                          | <b>Credits</b>   |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
|                                              |                      | 6501                                                                   | 9101             | Amounts to be Provided to Retire Long-Term Debts<br>Bonds Payable |            |            |            |             |                                 |       |                 |                 |  |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | <input checked="" type="checkbox"/>                                    | <b>Form Code</b> | <b>FORM TITLE</b>                                                 |            |            |            | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |                 |                 |  | <b>Trans Codes</b> |  |
|                                              |                      |                                                                        | <b>Author</b>    | <b>Enc</b>                                                        | <b>Ded</b> | <b>Exp</b> | <b>Bel</b> |             |                                 |       |                 |                 |  |                    |  |
|                                              |                      |                                                                        | 431              | Expenditure Control Ledger                                        |            |            |            |             |                                 |       |                 |                 |  |                    |  |
|                                              |                      |                                                                        | 432              | Income Control Ledger                                             |            |            |            |             | Est                             | Rec   | Coll            | Bel             |  |                    |  |
|                                              |                      |                                                                        | 433              | Income Clearance Control Ledger                                   |            |            |            |             | Coll                            | Trans | Ref             | Bel             |  |                    |  |
|                                              |                      |                                                                        |                  |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
|                                              |                      |                                                                        |                  |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
|                                              |                      |                                                                        |                  |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
|                                              |                      |                                                                        |                  |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |
|                                              | <b>Detail</b>        |                                                                        | <b>Form Code</b> | <b>FORM TITLE</b>                                                 |            |            |            |             |                                 |       |                 | <b>Affect</b>   |  |                    |  |
|                                              |                      |                                                                        |                  |                                                                   |            |            |            |             |                                 |       | <b>Increase</b> | <b>Decrease</b> |  |                    |  |
| <b>NOTES</b>                                 |                      |                                                                        |                  |                                                                   |            |            |            |             |                                 |       |                 |                 |  |                    |  |

|                                       |                                                                                                                                    | TRANSACTION ▲    |                                                                                                | DESCRIPTION |        |                          |      |     |          |          |             |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------|-------------|--------|--------------------------|------|-----|----------|----------|-------------|
| TITLE                                 | Sinking Fund Collections: Long-Term Debt Fund                                                                                      |                  |                                                                                                |             |        |                          |      |     |          |          |             |
| DETAILS                               | Amounts, collected by a Sinking Fund account to be used to retire the <u>principal</u> portion of bonds outstanding, are recorded. |                  |                                                                                                |             |        |                          |      |     |          |          |             |
| Source Form                           | Form Code                                                                                                                          | FORM TITLE       |                                                                                                |             |        |                          |      |     |          |          |             |
|                                       | 391                                                                                                                                | Journal Voucher  |                                                                                                |             |        |                          |      |     |          |          |             |
| Register                              | 419                                                                                                                                | General Register |                                                                                                |             |        |                          |      |     |          |          |             |
| Subsidiary Ledger Control Account     | Code                                                                                                                               |                  | GENERAL CONTROL ACCOUNT TITLE                                                                  |             |        |                          |      |     |          |          |             |
|                                       | Debits                                                                                                                             | Credits          |                                                                                                |             |        |                          |      |     |          |          |             |
|                                       | 6510                                                                                                                               | 6501             | Amounts Available in Sinking Fund Accounts<br>Amounts to be Provided to Retire Long-Term Debts |             |        |                          |      |     |          |          |             |
| Subsidiary Ledger Transaction Control | NONE REQUIRED                                                                                                                      | ✓                | Form Code                                                                                      | FORM TITLE  | Note   | BALANCE COLUMNS AFFECTED |      |     |          |          | Trans Codes |
|                                       |                                                                                                                                    | 431              | Expenditure Control Ledger                                                                     |             | Author | Enc                      | Ded  | Exp | Bal      |          |             |
|                                       |                                                                                                                                    | 432              | Income Control Ledger                                                                          |             | Est    | Rec                      | Coll | Bal |          |          |             |
|                                       |                                                                                                                                    | 433              | Income Clearance Control Ledger                                                                |             | Coll   | Trans                    | Ref  | Bal |          |          |             |
|                                       |                                                                                                                                    |                  |                                                                                                |             |        |                          |      |     |          |          |             |
|                                       |                                                                                                                                    |                  |                                                                                                |             |        |                          |      |     |          |          |             |
|                                       |                                                                                                                                    |                  |                                                                                                |             |        |                          |      |     |          |          |             |
|                                       |                                                                                                                                    |                  |                                                                                                |             |        |                          |      |     |          |          |             |
|                                       |                                                                                                                                    |                  |                                                                                                |             |        |                          |      |     |          |          |             |
|                                       |                                                                                                                                    |                  |                                                                                                |             |        |                          |      |     |          |          |             |
| Detail                                |                                                                                                                                    | Form Code        | FORM TITLE                                                                                     |             |        |                          |      |     | Affect   |          |             |
|                                       |                                                                                                                                    |                  |                                                                                                |             |        |                          |      |     | Increase | Decrease |             |
| NOTES                                 |                                                                                                                                    |                  |                                                                                                |             |        |                          |      |     |          |          |             |

TRANSACTION

DESCRIPTION

|                                              |     |                                                                                       |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
|----------------------------------------------|-----|---------------------------------------------------------------------------------------|--|-------------------------------------------------------------|--|-------------|--|---------------------------------|-------|------|-----|--------------------|--|
| <b>TITLE</b>                                 |     | <b>Bonds Principal Retired: Long-Term Debt Fund</b>                                   |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>DETAILS</b>                               |     | To record bond principal paid from a Sinking Fund account in the Long-Term Debt Fund. |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                     |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Source Form</b>                           | 391 | Journal Voucher                                                                       |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Register</b>                              | 419 | General Register                                                                      |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                  |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                        |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| 9101                                         |     | 6510                                                                                  |  | Bonds Payable<br>Amounts Available in Sinking Fund Accounts |  |             |  |                                 |       |      |     |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>Form Code</b>                                                                      |  | <b>FORM TITLE</b>                                           |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |  |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                   |  | Expenditure Control Ledger                                  |  |             |  | Author                          | Enc   | Ded  | Exp | Bal                |  |
|                                              |     | 432                                                                                   |  | Income Control Ledger                                       |  |             |  | Est                             | Rec   | Coll | Bel |                    |  |
|                                              |     | 433                                                                                   |  | Income Clearance Control Ledger                             |  |             |  | Coll                            | Trans | Ref  | Bel |                    |  |
|                                              |     |                                                                                       |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                      |  | <b>FORM TITLE</b>                                           |  |             |  |                                 |       |      |     | <b>Affect</b>      |  |
|                                              |     |                                                                                       |  |                                                             |  |             |  |                                 |       |      |     | Increase Decrease  |  |
| <b>NOTES</b>                                 |     |                                                                                       |  |                                                             |  |             |  |                                 |       |      |     |                    |  |

|                                       |                                                                   | TRANSACTION ▲    |                                                                   | DESCRIPTION |                          |      |     |                             |             |
|---------------------------------------|-------------------------------------------------------------------|------------------|-------------------------------------------------------------------|-------------|--------------------------|------|-----|-----------------------------|-------------|
| TITLE                                 | Notes Issued: Long-Term Debt Fund                                 |                  |                                                                   |             |                          |      |     |                             |             |
| DETAILS                               | Notes are issued for loans received by a State accounting entity. |                  |                                                                   |             |                          |      |     |                             |             |
| Source Form                           | Form Code                                                         | FORM TITLE       |                                                                   |             |                          |      |     |                             |             |
|                                       | 391                                                               | Journal Voucher  |                                                                   |             |                          |      |     |                             |             |
| Register                              | 419                                                               | General Register |                                                                   |             |                          |      |     |                             |             |
| General Ledger Control Account        | Code                                                              |                  | GENERAL CONTROL ACCOUNT TITLE                                     |             |                          |      |     |                             |             |
|                                       | Debits                                                            | Credits          |                                                                   |             |                          |      |     |                             |             |
|                                       | 6501                                                              | 9102             | Amounts to be provided to Retire Long-Term Debts<br>Notes Payable |             |                          |      |     |                             |             |
| Subsidiary Ledger Transaction Control | ✓                                                                 | Form Code        | FORM TITLE                                                        | Note        | BALANCE COLUMNS AFFECTED |      |     |                             | Trans Codes |
|                                       | NONE REQUIRED                                                     | 431              | Expenditure Control Ledger                                        | Author      | Enc                      | Ded  | Exp | Bal                         |             |
|                                       |                                                                   | 432              | Income Control Ledger                                             | Est         | Rec                      | Coll | Bal |                             |             |
|                                       |                                                                   | 433              | Income Clearance Control Ledger                                   | Coll        | Trans                    | Ref  | Bal |                             |             |
|                                       |                                                                   |                  |                                                                   |             |                          |      |     |                             |             |
|                                       |                                                                   |                  |                                                                   |             |                          |      |     |                             |             |
|                                       |                                                                   |                  |                                                                   |             |                          |      |     |                             |             |
|                                       |                                                                   |                  |                                                                   |             |                          |      |     |                             |             |
|                                       |                                                                   |                  |                                                                   |             |                          |      |     |                             |             |
|                                       |                                                                   |                  |                                                                   |             |                          |      |     |                             |             |
| Detail                                | Form Code                                                         | FORM TITLE       |                                                                   |             |                          |      |     | Affect<br>Increase Decrease |             |
|                                       |                                                                   |                  |                                                                   |             |                          |      |     |                             |             |
|                                       |                                                                   |                  |                                                                   |             |                          |      |     |                             |             |
| NOTES                                 |                                                                   |                  |                                                                   |             |                          |      |     |                             |             |

TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                                                                                    |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
|----------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------------------------------------------------------------|--|--|------|--------------------------|-------|------|----------|----------|-------------|
| <b>TITLE</b>                                 |                      | <b>Sinking Fund Collections: Long-Term Debt Fund</b>                                                                               |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
| <b>DETAILS</b>                               |                      | Amounts, collected by a Sinking Fund account to be used to retire the <u>principal</u> portion of notes outstanding, are recorded. |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
| <b>Form Code</b>                             |                      | <b>FORM TITLE</b>                                                                                                                  |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
| <b>Source Form</b>                           | 391                  | Journal Voucher                                                                                                                    |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
|                                              | 419                  | General Register                                                                                                                   |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
| <b>Code</b>                                  |                      | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                               |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
| <b>Debits</b>                                |                      | <b>Credits</b>                                                                                                                     |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
| <b>General Ledger Control Account</b>        | 6510                 | 6501                                                                                                                               |                                 | Amounts available in Sinking Fund Accounts<br>Amounts to be provided to Retire Long-Term Debts |  |  |      |                          |       |      |          |          |             |
|                                              |                      |                                                                                                                                    |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | ✓ Form Code                                                                                                                        | FORM TITLE                      |                                                                                                |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          |          | Trans Codes |
|                                              |                      | 431                                                                                                                                | Expenditure Control Ledger      |                                                                                                |  |  |      | Author                   | Enc   | Ded  | Exp      | Bel      |             |
|                                              |                      | 432                                                                                                                                | Income Control Ledger           |                                                                                                |  |  |      | Est                      | Rec   | Coll | Bel      |          |             |
|                                              |                      | 433                                                                                                                                | Income Clearance Control Ledger |                                                                                                |  |  |      | Coll                     | Trans | Ref  | Bel      |          |             |
|                                              |                      |                                                                                                                                    |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
|                                              |                      |                                                                                                                                    |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
|                                              | <b>Detail</b>        | Form Code                                                                                                                          | FORM TITLE                      |                                                                                                |  |  |      |                          |       |      |          | Affect   |             |
|                                              |                      |                                                                                                                                    |                                 |                                                                                                |  |  |      |                          |       |      | Increase | Decrease |             |
|                                              |                      |                                                                                                                                    |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |
| <b>NOTES</b>                                 |                      |                                                                                                                                    |                                 |                                                                                                |  |  |      |                          |       |      |          |          |             |

TRANSACTION

DESCRIPTION

TITLE

Note Principal Retired: Long-Term Debt Fund

DETAILS

To record note principal paid from a Sinking Fund account in the Long-Term Debt Fund.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

Code

GENERAL CONTROL ACCOUNT TITLE

Debits

Credits

9102

6510

Notes Payable

Amounts Available in Sinking Fund Accounts

General Ledger Control Account

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Subsidiary Ledger Transaction Control

NONE REQUIRED

Form Code

FORM TITLE

Affect  
Increase Decrease

Detail

NOTES

TRANSACTION

DESCRIPTION

TITLE

## General Fixed Asset Fund: Assets Recorded

DETAILS

Expenditures for equipment or capital outlay recorded in specified accounting entities are capitalized in the General Fixed Asset Fund.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

6401

Land

6402

Buildings

6403

Other Improvements

6404

Equipment

6405

Other Fixed Assets

6406

Construction Work in Progress

8101

General Fund Fixed Asset Investments

8102

Earmarked Revenue Fund Fixed Asset Investments

8104

Federal and Private Revenue Fund Fixed Asset Investments

8106

Bonds Proceeds and Insurance Clearance Fund Fixed Asset Investments

8107

Revolving Fund Fixed Asset Investments

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

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432

Income Control Ledger

Est

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433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                       |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
|---------------------------------------|----------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------|--|--|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 | General Fixed Assets: Sold or Liquidated                                               |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
| DETAILS                               | General fixed assets, sold or liquidated, are recored in the General Fixed Asset Fund. |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
| Source Form                           | Form Code                                                                              | FORM TITLE       |                                                                     |  |  |      |                          |       |      |     |          |             |
| Register                              | 391                                                                                    | Journal Voucher  |                                                                     |  |  |      |                          |       |      |     |          |             |
| Register                              | 419                                                                                    | General Register |                                                                     |  |  |      |                          |       |      |     |          |             |
| General Ledger Control Account        | Code                                                                                   |                  | GENERAL CONTROL ACCOUNT TITLE                                       |  |  |      |                          |       |      |     |          |             |
|                                       | Debits                                                                                 | Credits          |                                                                     |  |  |      |                          |       |      |     |          |             |
|                                       | 8101                                                                                   |                  | General Fund Fixed Asset Investments                                |  |  |      |                          |       |      |     |          |             |
|                                       | 8102                                                                                   |                  | Earmarked Revenue Fund Fixed Asset Investments                      |  |  |      |                          |       |      |     |          |             |
|                                       | 8104                                                                                   |                  | Federal and Private Revenue Fund Fixed Asset Investments            |  |  |      |                          |       |      |     |          |             |
|                                       | 8106                                                                                   |                  | Bonds Proceeds and Insurance Clearance Fund Fixed Asset Investments |  |  |      |                          |       |      |     |          |             |
|                                       | 8107                                                                                   |                  | Revolving Fund Fixed Asset Investments                              |  |  |      |                          |       |      |     |          |             |
|                                       | 6401                                                                                   |                  | Land                                                                |  |  |      |                          |       |      |     |          |             |
|                                       | 6402                                                                                   |                  | Buildings                                                           |  |  |      |                          |       |      |     |          |             |
|                                       | 6403                                                                                   |                  | Other Improvements                                                  |  |  |      |                          |       |      |     |          |             |
|                                       | 6405                                                                                   |                  | Other Fixed Assets                                                  |  |  |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                      | Form Code        | FORM TITLE                                                          |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       |                                                                                        | 431              | Expenditure Control Ledger                                          |  |  |      | Author                   | Enc   | Ded  | Exp | Bel      |             |
|                                       |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                        | 432              | Income Control Ledger                                               |  |  |      | Est                      | Rec   | Coll | Bel |          |             |
|                                       |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                        | 433              | Income Clearance Control Ledger                                     |  |  |      | Coll                     | Trans | Ref  | Bel |          |             |
|                                       |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
| Detail                                |                                                                                        | Form Code        | FORM TITLE                                                          |  |  |      |                          |       |      |     | Affect   |             |
|                                       |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     | Increase | Decrease    |
| NOTES                                 |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                        |                  |                                                                     |  |  |      |                          |       |      |     |          |             |



TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                            |                |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|----------------------------------------------|--|----------------------------------------------------------------------------|----------------|----------------------------------------|-------------------|------------------|-------------------|-----|-----------------|---------------------------------|------|-----|--|--|--------------------|
| <b>TITLE</b>                                 |  | <b>General Fixed Assets: Allocation</b>                                    |                |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
| <b>DETAILS</b>                               |  | Construction Work in Progress is transferred to more descriptive accounts. |                |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  | <b>Form Code</b>                                                           |                | <b>FORM TITLE</b>                      |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
| <b>Source Form</b>                           |  | 391                                                                        |                | Journal Voucher                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
| <b>Register</b>                              |  | 419                                                                        |                | General Register                       |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                |                | <b>GENERAL CONTROL ACCOUNT TITLE</b>   |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  | <b>Debits</b>                                                              | <b>Credits</b> |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  | 6402                                                                       |                | Buildings                              |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  | 6403                                                                       |                | Other Improvements                     |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  | 6404                                                                       |                | Equipment                              |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  | 6405                                                                       |                | Other Fixed Assets                     |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  |                                                                            | 6406           | Construction Work in Progress          |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <b>NONE REQUIRED</b>                                                       | ✓              | <b>Form Code</b>                       | <b>FORM TITLE</b> |                  |                   |     | <b>Note</b>     | <b>BALANCE COLUMNS AFFECTED</b> |      |     |  |  | <b>Trans Codes</b> |
|                                              |  |                                                                            |                | Author                                 | Enc               | Ded              | Exp               | Bal |                 |                                 |      |     |  |  |                    |
|                                              |  |                                                                            | 431            | <b>Expenditure Control Ledger</b>      |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  |                                                                            | 432            | <b>Income Control Ledger</b>           |                   |                  |                   |     | Est             | Rec                             | Coll | Bal |  |  |                    |
|                                              |  |                                                                            | 433            | <b>Income Clearance Control Ledger</b> |                   |                  |                   |     | Coll            | Trans                           | Ref  | Bal |  |  |                    |
|                                              |  |                                                                            |                |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  |                                                                            |                |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  |                                                                            |                |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  |                                                                            |                |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
|                                              |  |                                                                            | <b>Detail</b>  |                                        |                   | <b>Form Code</b> | <b>FORM TITLE</b> |     |                 |                                 |      |     |  |  | <b>Affect</b>      |
|                                              |  |                                                                            |                |                                        |                   |                  |                   |     | <b>Increase</b> | <b>Decrease</b>                 |      |     |  |  |                    |
|                                              |  |                                                                            |                |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |
| <b>NOTES</b>                                 |  |                                                                            |                |                                        |                   |                  |                   |     |                 |                                 |      |     |  |  |                    |

## **GENERAL LEDGER CONTROL ACCOUNT SUMMARY**

The control accounts included in the General Ledger Control Account Summary are those identified in Volume One Chapter 6 -- Information and Control Core.

Each control account will be individually identified as an integral part of the information and control core. They are analyzed also in the summary to provide a convenient source of reference regarding each accounts' usage in an operational environment.

## CONTROL ACCOUNT INDEX

| <u>CODE</u> | <u>TITLE</u>                               |
|-------------|--------------------------------------------|
| 1101        | Cash Change Funds                          |
| 1102        | Imprest Cash Funds                         |
| 1103        | Agency Warrant Account                     |
| 1104        | Treasury Cash Clearing                     |
| 1105        | Cash in Treasury                           |
| 1201        | Accounts Receivable—Income                 |
| 1202        | Accounts Receivable—Trade                  |
| 1203        | Accounts Receivable—Expenditure Abatements |
| 1204        | Accounts Receivable—Dishonored Checks      |
| 1205        | Advances Receivable                        |
| 1301        | Due From State Funds                       |
| 1302        | Due From Federal Government                |
| 1303        | Due From Local Agencies                    |
| 1401        | Coupons Submitted for Collection           |
| 1402        | Securities Submitted for Collection        |
| 1403        | Condemnation Deposits                      |
| 1501        | Inter-Entity Loans Receivable              |
| 1601        | Mortgages                                  |
| 1602        | Federal Securities at Par                  |
| 1603        | Federal Securities at Cost                 |
| 1604        | State Securities at Par                    |
| 1605        | State Securities at Cost                   |
| 1606        | Local Government Securities at Par         |
| 1607        | Local Government Securities at Cost        |
| 1608        | Other Investments at Par                   |
| 1609        | Other Investments at Cost                  |
| 1610        | Unamortized Premiums                       |
| 1611        | Interest Purchased                         |
| 1701        | Land                                       |
| 1702        | Buildings                                  |
| 1703        | Other Improvements                         |
| 1704        | Equipment                                  |
| 1705        | Other Fixed Assets                         |
| 1706        | Construction Work in Progress              |

**CODE****TITLE**

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|      |                                                 |
|------|-------------------------------------------------|
| 1707 | Accumulated Depreciation—Buildings              |
| 1708 | Accumulated Depreciation—Other Improvements     |
| 1709 | Accumulated Depreciation—Equipment              |
| 1710 | Accumulated Depreciation—Other Fixed Assets     |
| 1801 | Property Held in Trust                          |
| 1802 | Merchandise Inventory                           |
| 1803 | Encumbrances                                    |
| 1901 | Expense Advances to Employees                   |
| 1902 | Transfers to the Construction Advance Account   |
| 1903 | Advances to Fiscal Agents                       |
| 1904 | Other Advances                                  |
| 1905 | Other Prepayments                               |
| 2101 | Accounts Payable                                |
| 2102 | Inter-Entity Loans Payable                      |
| 2201 | Accountability for Advances                     |
| 2301 | Accrued Support Expenditures                    |
| 2302 | Accrued Capital Outlay Expenditures             |
| 2303 | Accrued State Aid and Benefits                  |
| 2304 | Accrued Local Assistance Expenditures           |
| 2305 | Accrued State Grants                            |
| 2306 | Accrued Federal Grant Transfers                 |
| 2307 | Accrued Fiduciary Disbursements                 |
| 2308 | Accrued Operating Expenses                      |
| 2309 | Accrued Transfers—Out                           |
| 2310 | Accrued Income Refunds                          |
| 2311 | Accrued Income Refunds—Clearance                |
| 2315 | Accrued Disbursements—Other                     |
| 2401 | Reserve for Accounts Receivable—Income          |
| 2402 | Reserve for Advances Receivable                 |
| 2403 | Reserve for Encumbrances                        |
| 2501 | Unaccumulated Bond Discounts                    |
| 2502 | Unallocated Bond Interest Sold                  |
| 2503 | Accountability for Stale-Dated Warrants         |
| 3101 | Estimated Revenue                               |
| 3102 | Estimated Operating Income                      |
| 3103 | Estimated Federal Grant and Cost Sharing Income |
| 3104 | Estimated Private Grant Income                  |

**CODE****TITLE**

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|      |                                               |
|------|-----------------------------------------------|
| 3105 | Estimated Interest Income                     |
| 3106 | Estimated Investment Earnings                 |
| 3107 | Estimated Fiduciary Income                    |
| 3108 | Estimated Pro-Rata Income                     |
| 3109 | Estimated Bond Proceeds                       |
| 3110 | Estimated Asset Sale Proceeds                 |
| 3111 | Revenue Appropriations                        |
| 3112 | Estimated Income Collections Clearing — State |
| 3113 | Estimated Income Collections Clearing — Other |
| 3114 | Estimated Reimbursements                      |
| 3115 | Estimated Sinking Fund Revenue                |
| 3116 | Estimated Sinking Fund Contributions          |
| 3117 | Estimated Excess Sinking Fund Transfers       |
| 3118 | Estimated Income — Other                      |
| 3201 | Support Appropriations                        |
| 3202 | Capital Outlay Appropriations                 |
| 3203 | State Aid and Benefit Appropriations          |
| 3204 | Local Assistance Appropriations               |
| 3205 | Authorized State Grants                       |
| 3206 | Anticipated Federal Grant Transfers           |
| 3207 | Authorized Fiduciary Disbursements            |
| 3208 | Authorized Operating Expenses                 |
| 3209 | Authorized Transfers—Out                      |
| 3210 | Anticipated Income Refunds                    |
| 3211 | Anticipated Income Refunds — Clearance        |
| 3212 | Authorized Bond Retirement Disbursements      |
| 3213 | Authorized Bond Interest Expense              |
| 3214 | Anticipated Fiscal Agent Fees                 |
| 3215 | Appropriations — Other                        |
| 3216 | Anticipated Expenditure Allocations           |
| 4101 | Fund Balance — General                        |
| 4201 | Fund Balance — Special Trusts                 |
| 4301 | Working Capital Advanced                      |
| 5101 | Revenue                                       |
| 5102 | Operating Income                              |
| 5103 | Federal Grant and Cost Sharing Income         |
| 5104 | Private Grant Income                          |

| <u>CODE</u> | <u>TITLE</u>                        |
|-------------|-------------------------------------|
| 5105        | Interest Income                     |
| 5106        | Investment Earnings                 |
| 5107        | Fiduciary Income                    |
| 5108        | Pro-Rata Income                     |
| 5109        | Bond Proceeds                       |
| 5110        | Asset Sale Proceeds                 |
| 5111        | Revenue Appropriations              |
| 5112        | Income Collections Clearing — State |
| 5113        | Income Collections Clearing — Other |
| 5114        | Reimbursements                      |
| 5115        | Sinking Fund Revenue                |
| 5116        | Sinking Fund Contributions          |
| 5117        | Excess Sinking Fund Transfers       |
| 5118        | Income—Other                        |
| 5201        | Support Expenditures                |
| 5202        | Capital Outlay Expenditures         |
| 5203        | State Aid and Benefit Expenditures  |
| 5204        | Local Assistance Expenditures       |
| 5205        | State Grants                        |
| 5206        | Federal Grant Transfers             |
| 5207        | Fiduciary Disbursements             |
| 5208        | Operating Expenses                  |
| 5209        | Transfers—Out                       |
| 5210        | Income Refunds                      |
| 5211        | Income Refunds — Clearance          |
| 5212        | Bond Principal Payments             |
| 5213        | Interest Expense                    |
| 5214        | Fiscal Agent Fees                   |
| 5215        | Disbursements — Other               |
| 5216        | Prior Year Expenditure Adjustments  |
| 6101        | Cash on Hand                        |
| 6102        | Cash in Demand Deposits             |
| 6201        | Cash in Time Deposits               |
| 6202        | Cash With U.S. Treasury             |
| 6301        | Investments at Cost                 |
| 6302        | Purchased Interest                  |

**CODE****TITLE**

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|      |                                                                    |
|------|--------------------------------------------------------------------|
| 6401 | Land                                                               |
| 6402 | Buildings                                                          |
| 6403 | Other Improvements                                                 |
| 6404 | Equipment                                                          |
| 6405 | Other Fixed Assets                                                 |
| 6406 | Construction Work in Progress                                      |
| 6501 | Amounts to be Provided to Retire Long-Term Debts                   |
| 6510 | Amounts Available in Skinking Fund Accounts                        |
| 7101 | Accountability for Treasury Cash Clearing                          |
| 7102 | Accountability for Cash in Treasury                                |
| 7103 | Accountability for Agency Warrant Accounts                         |
| 7201 | Accountability for Outstanding Warrants                            |
| 7202 | Accountability for Registered Warrants                             |
| 8101 | General Fund Fixed Asset Investments                               |
| 8102 | Earmarked Revenue Fund Fixed Asset Investments                     |
| 8104 | Federal and Private Revenue Fund Fixed Asset Investments           |
| 8106 | Bond Proceeds and Insurance Clearance Fund Fixed Asset Investments |
| 8107 | Revolving Fund Fixed Asset Investment                              |
| 9101 | Bonds Payable                                                      |
| 9102 | Notes Payable                                                      |

|                                            |                                                                                                                                                                                                  |                                                    |                                                                                                                                                                                                                                                                |   |       |  |        |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY     |                                                                                                                                                                                                  | 1101                                               |                                                                                                                                                                                                                                                                |   |       |  |        |
| Account Title                              | ▶                                                                                                                                                                                                | Cash Change Funds                                  | Account Number ▲                                                                                                                                                                                                                                               |   |       |  |        |
| Description                                | <p>Identifies monies withdrawn from the Treasury to be used to provide change needed to conduct cashiering operations.</p>                                                                       |                                                    |                                                                                                                                                                                                                                                                |   |       |  |        |
|                                            |                                                                                                                                                                                                  | NORMAL ACCOUNT BALANCE ▶                           | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="font-weight: bold;">Debit</td> </tr> <tr> <td></td> <td style="font-weight: bold;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                          | Debit                                                                                                                                                                                            |                                                    |                                                                                                                                                                                                                                                                |   |       |  |        |
|                                            | Credit                                                                                                                                                                                           |                                                    |                                                                                                                                                                                                                                                                |   |       |  |        |
| Subsidiary Ledgers                         | <p>Agencies are required to maintain a file regarding to whom each change fund is assigned and the amount thereof.</p>                                                                           |                                                    |                                                                                                                                                                                                                                                                |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS               |                                                                                                                                                                                                  |                                                    |                                                                                                                                                                                                                                                                |   |       |  |        |
| Debits                                     |                                                                                                                                                                                                  | Credits                                            |                                                                                                                                                                                                                                                                |   |       |  |        |
| <p>C111—Cash Change Funds: Established</p> |                                                                                                                                                                                                  | <p>C112—Cash Change Fund: Returned to Treasury</p> |                                                                                                                                                                                                                                                                |   |       |  |        |
| Notes                                      | <p><i>Approval to establish a change fund must be obtained from the Department of Administration. Periodic internal audits are to be made to determine that the change funds are intact.</i></p> |                                                    |                                                                                                                                                                                                                                                                |   |       |  |        |



|                                                      |                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>        |                                                                                                                                                                                                                                                                                                                                                   | 1102                                                                                                                                                                                                             |   |       |  |        |
| <b>Account Title</b>                                 | <b>Imprest Cash Funds</b>                                                                                                                                                                                                                                                                                                                         | <b>Account Number ▲</b>                                                                                                                                                                                          |   |       |  |        |
| <b>Description</b>                                   | <p>Identifies monies withdrawn from the Treasury to make relatively small cash purchases. Accountability for imprest cash funds is made up, at any particular point in time, by cash on hand and authorized paid-outs. Imprest cash funds are replenished periodically through submission of claims summarizing authorized paid-outs.</p>         |                                                                                                                                                                                                                  |   |       |  |        |
| <b>NORMAL ACCOUNT BALANCE ▶</b>                      |                                                                                                                                                                                                                                                                                                                                                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                    | Debit                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                  |   |       |  |        |
|                                                      | Credit                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                  |   |       |  |        |
| <b>Subsidiary Ledgers</b>                            | <p>Ledger cards are to be maintained by the agency identifying to whom each cash purchase fund is assigned.</p>                                                                                                                                                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                  |                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                        |                                                                                                                                                                                                                                                                                                                                                   | <b>Credits</b>                                                                                                                                                                                                   |   |       |  |        |
| <p>C121—Imprest Cash Purchase Funds: Established</p> |                                                                                                                                                                                                                                                                                                                                                   | <p>C123—Imprest Cash Purchase Funds: Returned to Treasury</p>                                                                                                                                                    |   |       |  |        |
| <b>Notes</b>                                         | <p><i>Approval to establish cash purchase funds must be obtained from the Department of Administration. Amounts withdrawn are to be held to an absolute minimum to avoid unnecessarily withdrawing investable cash from the Treasury.</i></p> <p><i>The permitted usage of cash purchase funds is described in the Administration Manual.</i></p> |                                                                                                                                                                                                                  |   |       |  |        |

|                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                              |                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                              | <b>1103</b>                                                                  |
| <b>Account Title</b>                                                                                                            | <b>Agency Warrant Account</b>                                                                                                                                                                                                                                                                                                                                                                | <b>▲ Account Number ▲</b>                                                    |
| <b>Description</b>                                                                                                              | <p>Identifies amounts of cash in Treasury set aside against which authorized agencies write warrants. Agency warrants are redeemed in essentially the same manner as are regular warrants. Agency warrant accounts are reduced by the amount of agency warrants and replenished periodically by Journal Vouchers detailing amounts disbursed and, thereby, justifying the replenishment.</p> |                                                                              |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> |                                                                                                                                                                                                                                                                                                                                                                                              | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| <b>Subsidiary Ledgers</b>                                                                                                       | None                                                                                                                                                                                                                                                                                                                                                                                         |                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                              |                                                                              |
| <b>Debits</b>                                                                                                                   | <b>Credits</b>                                                                                                                                                                                                                                                                                                                                                                               |                                                                              |
| C201—Agency Warrant Account: Established<br>C204—Agency Warrant Account: Replenished                                            | C202—Agency Warrants Are Issued: Standard<br>C203—Agency Warrants Issued: Clearance Account Income Refunds                                                                                                                                                                                                                                                                                   |                                                                              |
| <b>Notes</b>                                                                                                                    | <p><i>Correlates with Account 7103, Accountability for Agency Warrant Accounts, maintained in the Treasurer's Accountability Fund.</i></p> <p><i>The establishment of Agency Warrant Accounts is subject to the approval of the State Treasurer and the Department of Administration.</i></p>                                                                                                |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                           | 1104                                                                                                                                                                                                             |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                           | Account Number                                                                                                                                                                                                   |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ▶ Treasury Cash Clearing                                                                                                                                                                                  | ▲                                                                                                                                                                                                                |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>Identifies amounts deposited in commercial banks to the credit of the State Treasurer's account which have not yet been officially received by the State Treasurer into the State Treasury System.</p> |                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                           | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X      | Debit   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Credit                                |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Debit                                                                                                                                                                                                     |                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credit                                                                                                                                                                                                    |                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Form 441 – Cash Clearing Ledger                                                                                                                                                                           |                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                           |                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |
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| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Credits                                                                                                                                                                                                   |                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |
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| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p><i>Correlates with Account 7101 – Accountability for Treasury Cash Clearing maintained in the Treasurer's Accountability Fund.</i></p>                                                                 |                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |

# TYPICAL ACCOUNT TRANSACTIONS (CON'T.)

| DEBITS                                                                                                                                                                                                                                                                                                                                                         | CREDITS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| <p>C603—Construction Advances: Received From<br/>Treasury Funds Account</p> <p>C801—Securities Liquidated: Cost Basis</p> <p>C802—Securities Liquidated: State-Owned<br/>Securities Valued at Par</p> <p>C803—Coupons Liquidated</p> <p>C804—Securities and Coupons Submitted for<br/>Collection are Collected</p> <p>B444—Warrant Claim: Accounts Payable</p> |         |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                              | 1105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                   | Cash in Treasury                                                                                                                                             | Account Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Description                                                                                                                                                                                                                                                                                                                                                                     | Identifies the amount of an accounting entities cash account held by the State Treasurer.                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                 | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> </div> <div> <div></div> <div>Credit</div> </div> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                              | None                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Debits                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                              | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| B315—Sinking Fund: Collections<br>B341—Inter-Entity Loans: Received<br>B391—Collections: Treasurer's Receipt<br>B392—Interest and Investment Earnings Deposited by Treasurer<br>C501—Transfers: Received by Payroll Revolving Account<br>C502—Transfers: Received by Warrant Clearance Account (Claims)<br>C604—Construction Advances: Received From Non-Treasury Fund Accounts |                                                                                                                                                              | B411—Warrant Claims: Standard Disbursements<br>B412—Warrant Claims: Miscellaneous Assets/Pre-payments<br>B413—Warrant Claims: Budgeted Income Refunds (Non-Clearance)<br>B414—Warrant Claims: Non-Budgeted Income Refunds<br>B415—Warrant Claims: Income Refunds(Clearance)<br>B421—Payroll Claim: Non-Central Payroll<br>B431—Warrant Claims: Short-Term Investments<br>B432—Warrant Claims: Long-Term Investments<br>B441—Bond Principal and Interest Payments: Sinking Fund Account<br>B442—Warrant Claim: Condemnation Deposit<br>B443—Warrant Claims: Prior Year Accrual Liquidations<br>B444—Warrant Claim: Accounts Payable<br>B451—Bond Retirement: Fiscal Agent Fees<br>B452—Bond Retirement: Transfers to Fiscal Agents<br>B453—Treasurer's Interest Charges<br>B461—Transfers: To Payroll Revolving Account<br>B462—Authorized Transfers:Out<br>B463—Inter-Entity Invoice: Paid<br>B464—Inter-Entity Loans: Made |
| Notes                                                                                                                                                                                                                                                                                                                                                                           | Correlates with Account 7102 — Accountability for Treasury Cash, recorded in the Treasurer's Accountability Fund.                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

**TYPICAL ACCOUNT TRANSACTIONS (CON'T.)****DEBITS****CREDITS**

B466—Inter-Entity Loans Repaid  
C111—Cash Change Funds: Established  
C121—Imprest Cash Purchase Funds: Established  
C122—Imprest Cash Purchase Funds:  
Replenished  
C201—Agency Warrant Account: Established  
C204—Agency Warrants Account: Replenished  
C301—Dishonored Checks: Established  
C401—Expense Advances: Issued  
C503—Warrants Issued  
C602—Construction Advances: Made

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                            | 1201                                                                                                                                                                                                             |        |         |                                         |                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | ▶ <b>Accounts Receivable—Income</b>                                                                                                                                                                                                                                                                        | ▲ Account Number ▲                                                                                                                                                                                               |        |         |                                         |                                                                                                                        |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>Identifies amounts billed by non-enterprise accounting entities wherein applicable amounts collected will be accounted in the income group—excluding account 5102 – Operating Income. Amounts recorded in this account are fully reserved in Account 2401 – Reserve for Accounts Receivable—Income.</p> |                                                                                                                                                                                                                  |        |         |                                         |                                                                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X      | Debit   |                                         | Credit                                                                                                                 |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Debit                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                  |        |         |                                         |                                                                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Credit                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                  |        |         |                                         |                                                                                                                        |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>Form 432 – Income Control Ledger (Receivable)<br/>Form 442 – Accounts Receivable Ledger</p>                                                                                                                                                                                                             |                                                                                                                                                                                                                  |        |         |                                         |                                                                                                                        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                  |        |         |                                         |                                                                                                                        |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">B211—Income Receivables: Non-Enterprise</td> <td style="vertical-align: top;"> B311—Income Collections Deposited: Standard<br/> B313—Income Collections Deposited: Income Collections Clearing Accounts </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                  | Debits | Credits | B211—Income Receivables: Non-Enterprise | B311—Income Collections Deposited: Standard<br>B313—Income Collections Deposited: Income Collections Clearing Accounts |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Credits                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                  |        |         |                                         |                                                                                                                        |
| B211—Income Receivables: Non-Enterprise                                                                                                                                                                                                                                                                                                                                                                                                                                                             | B311—Income Collections Deposited: Standard<br>B313—Income Collections Deposited: Income Collections Clearing Accounts                                                                                                                                                                                     |                                                                                                                                                                                                                  |        |         |                                         |                                                                                                                        |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p><i>The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration.</i></p>                                                                                                                                                                                |                                                                                                                                                                                                                  |        |         |                                         |                                                                                                                        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                        |                                                                                                                                                |                                                        | 1202           |        |
|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|----------------|--------|
| Account Title                                                                                                 |                                                                                                                                                | Accounts Receivable—Trade                              | Account Number |        |
| Description                                                                                                   | Identifies amounts billed by enterprise—type accounting entities wherein the offset is properly accountable in Account 5102 – Operating Income |                                                        |                |        |
|                                                                                                               | NORMAL ACCOUNT BALANCE                                                                                                                         |                                                        | X              | Debit  |
| Subsidiary Ledgers                                                                                            |                                                                                                                                                |                                                        |                | Credit |
|                                                                                                               | Form 432 – Income Control Ledger (Receivable)<br>Form 442 – Accounts Receivable Ledger                                                         |                                                        |                |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                  |                                                                                                                                                |                                                        |                |        |
| Debits                                                                                                        |                                                                                                                                                | Credits                                                |                |        |
| B212—Income Receivables: Enterprise Accounts                                                                  |                                                                                                                                                | B312—Income Collections Deposited: Enterprise Accounts |                |        |
| Notes                                                                                                         |                                                                                                                                                |                                                        |                |        |
| The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration. |                                                                                                                                                |                                                        |                |        |



|                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                         |   |       |  |        |
|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>       |                                                                                                                                                                                                                    | 1203                                                                                                                                                                                                                                                    |   |       |  |        |
| Account Title                                       | ▶ <b>Accounts Receivable—Expenditure Abatements</b>                                                                                                                                                                | Account Number ▲                                                                                                                                                                                                                                        |   |       |  |        |
| Description                                         | <p>Identifies amounts billed in behalf of an accounting entity to recover amounts erroneously expended. Amounts billed are to be credited to an account or accounts in the disbursement group.</p>                 |                                                                                                                                                                                                                                                         |   |       |  |        |
|                                                     | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                    | <table border="1" style="float: right; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                   | Debit                                                                                                                                                                                                              |                                                                                                                                                                                                                                                         |   |       |  |        |
|                                                     | Credit                                                                                                                                                                                                             |                                                                                                                                                                                                                                                         |   |       |  |        |
| Subsidiary Ledgers                                  | Form 442 — Accounts Receivable Ledger                                                                                                                                                                              |                                                                                                                                                                                                                                                         |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                 |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                         |   |       |  |        |
| <b>Debits</b>                                       | <b>Credits</b>                                                                                                                                                                                                     |                                                                                                                                                                                                                                                         |   |       |  |        |
| B221—Expenditure Abatement Receivables:<br>Standard | B321—Expenditure Abatement Collections<br>Deposited: Standard<br>B322—Expenditure Abatement Collections<br>Deposited: Clearance Account Refunds                                                                    |                                                                                                                                                                                                                                                         |   |       |  |        |
| Notes                                               | <p><i>Amounts abated automatically restores amounts available for expenditure.</i></p> <p><i>The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration.</i></p> |                                                                                                                                                                                                                                                         |   |       |  |        |

|                                        |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                             |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                       | 1204                                                                                                                                                                                                                                                                                        |
| Account Title                          | <div style="display: flex; align-items: center;"> <span style="font-size: 2em; margin-right: 5px;">▶</span> Accounts Receivable—Dishonored Checks </div>                                                                                                                                                                              | <div style="display: flex; align-items: center;"> <span style="font-size: 1.5em; margin-right: 5px;">▲</span> Account Number </div>                                                                                                                                                         |
| Description                            | <p style="text-align: center;">Identifies the amount of dishonored checks rejected from a deposit credited to an accounting entity, purchased by the State Treasurer, and returned to the responsible agency.</p>                                                                                                                     |                                                                                                                                                                                                                                                                                             |
|                                        | <b>NORMAL ACCOUNT BALANCE</b> <span style="font-size: 1.5em; margin-left: 5px;">▶</span>                                                                                                                                                                                                                                              | <div style="display: flex; align-items: center;"> <span style="font-size: 1.2em; margin-right: 5px;">X</span> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> <span>Debit</span> <span>Credit</span> </div> </div> </div> |
| Subsidiary Ledgers                     | <p>Form 442 — Accounts Receivable Ledger</p>                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                             |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                             |
| Debits                                 | Credits                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                             |
| C301—Dishonored Checks: Established    | C302—Dishonored Check: Redeposited<br>C303—Dishonored Checks Cancelled: Standard Income<br>C304—Dishonored Checks Cancelled: Income Collection Clearing Account<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement                                                                                                   |                                                                                                                                                                                                                                                                                             |
| Notes                                  | <p><i>This entry is based on Notices of Dishonored Checks Purchased prepared by the State Treasurer and transmitted to the agency together with the dishonored check and applicable bank notices.</i></p> <p><i>The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration.</i></p> |                                                                                                                                                                                                                                                                                             |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1205

Account  
Title

Advances Receivable

Account  
Number

Description

Identifies amounts requested from accounting entities to be paid into the Construction Advance Account.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Form 442 — Accounts Receivable Ledger  
Form 432 — Income Control Ledger (Receivable)

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

C601—Construction Advances: Requested

C603—Construction Advances: Received From  
Treasury Fund Accounts

C604—Construction Advances: Received From  
Non-Treasury Fund Accounts

Notes

Fully offset by account 2402 — Reserve for Advances Receivable.

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                            | 1301                                                                                                  |   |       |  |        |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                          | Due From State Funds                                                                                                                       | Account Number                                                                                        |   |       |  |        |
| Description                            | Identifies amounts due from other State accounting entities wherein a loan is not involved.                                                |                                                                                                       |   |       |  |        |
|                                        | NORMAL ACCOUNT BALANCE                                                                                                                     | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                      | Debit                                                                                                                                      |                                                                                                       |   |       |  |        |
|                                        | Credit                                                                                                                                     |                                                                                                       |   |       |  |        |
| Subsidiary Ledgers                     | None                                                                                                                                       |                                                                                                       |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                            |                                                                                                       |   |       |  |        |
| Debits                                 |                                                                                                                                            | Credits                                                                                               |   |       |  |        |
| B231—Due From State Funds: Established |                                                                                                                                            | B331—Amounts Due From Other Entities:<br>Collected and Deposited                                      |   |       |  |        |
| Notes                                  | A typical application would be the recordation of amount of appropriation transfers due to the accounting entity. Account is not reserved. |                                                                                                       |   |       |  |        |

|                                               |                                                                                                                         |                                                                                                       |   |       |  |        |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                         | 1302                                                                                                  |   |       |  |        |
| Account Title ▶                               | Due From Federal Government                                                                                             | Account Number ▲                                                                                      |   |       |  |        |
| Description                                   | Identifies amounts anticipated to be received from the Federal government either in the form of grants or cost sharing. |                                                                                                       |   |       |  |        |
|                                               |                                                                                                                         |                                                                                                       |   |       |  |        |
|                                               | NORMAL ACCOUNT BALANCE ▶                                                                                                | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                   |                                                                                                       |   |       |  |        |
|                                               | Credit                                                                                                                  |                                                                                                       |   |       |  |        |
| Subsidiary Ledgers                            | None                                                                                                                    |                                                                                                       |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                         |                                                                                                       |   |       |  |        |
| Debits                                        |                                                                                                                         | Credits                                                                                               |   |       |  |        |
| B232—Due From Federal Government: Established |                                                                                                                         | B331—Amounts Due From Other Entities Collected and Deposited                                          |   |       |  |        |
|                                               |                                                                                                                         |                                                                                                       |   |       |  |        |
| Notes                                         | Account is not reserved.                                                                                                |                                                                                                       |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                      |                  | 1303                                                         |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------|
| Account Title                          | ▶ Due From Local Agencies                                                                                                                                                                                                            | Account Number ▲ |                                                              |
| Description                            | <p style="text-align: center;">Identifies amounts due from non—state, non—federal entities to reimburse the State for actual or anticipated expenditures from programs in which the local agencies are obligated to participate.</p> |                  |                                                              |
|                                        | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                      | X                | Debit                                                        |
|                                        |                                                                                                                                                                                                                                      |                  | Credit                                                       |
| Subsidiary Ledgers                     | None                                                                                                                                                                                                                                 |                  |                                                              |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                      |                  |                                                              |
|                                        | Debits                                                                                                                                                                                                                               |                  | Credits                                                      |
|                                        | B233—Due From Local Agencies: Established                                                                                                                                                                                            |                  | B331—Amounts Due From Other Entities Collected and Deposited |
| Notes                                  | Account is not reserved.                                                                                                                                                                                                             |                  |                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                | 1401                                                               |        |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|--------|
| Account Title                          |                                                                                                                | Account Number                                                     |        |
|                                        | Coupons Submitted for Collection                                                                               |                                                                    |        |
| Description                            | Identifies the amount due on State-owned bond coupons submitted to banks or fiscal agents for payment.         |                                                                    |        |
|                                        | NORMAL ACCOUNT BALANCE                                                                                         | X                                                                  | Debit  |
|                                        |                                                                                                                |                                                                    | Credit |
| Subsidiary Ledgers                     | Agencies are to maintain records as needed to provide adequate control over bond coupon redemption activities. |                                                                    |        |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                |                                                                    |        |
| Debits                                 |                                                                                                                | Credits                                                            |        |
| C803—Coupons Liquidated                |                                                                                                                | C804—Securities and Coupons Submitted for Collection are Collected |        |
| Notes                                  |                                                                                                                |                                                                    |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                     |                                                                                                                                                              | 1402                                                               |  |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|--|
| Account Title                                                                                              | Securities Submitted for Collections                                                                                                                         | Account Number                                                     |  |
| Description                                                                                                | Identifies the amount of State-owned securities submitted to banks or fiscal agents for collection.                                                          |                                                                    |  |
|                                                                                                            | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> </div> <div> <div></div> <div>Credit</div> </div> |                                                                    |  |
| Subsidiary Ledgers                                                                                         | Agencies are to maintain records as needed to provide adequate control over security redemption activities.                                                  |                                                                    |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                               |                                                                                                                                                              |                                                                    |  |
| Debits                                                                                                     |                                                                                                                                                              | Credits                                                            |  |
| C801—Securities Liquidated: Cost Basis<br>C802—Securities Liquidated: State-Owned Securities Valued at Par |                                                                                                                                                              | C804—Securities and Coupons Submitted for Collection are Collected |  |
| Notes                                                                                                      |                                                                                                                                                              |                                                                    |  |



|                                          |                                                                                                                                                         |                                                                   |                                                                                                       |   |       |  |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---|-------|--|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY   |                                                                                                                                                         | 1403                                                              |                                                                                                       |   |       |  |
| Account Title                            | ► Condemnation Deposits                                                                                                                                 | Account Number ▲                                                  |                                                                                                       |   |       |  |
| Description                              | Identifies the amount of monies set aside or on deposit with county treasurers pending the settlement of court actions involving property acquisitions. |                                                                   |                                                                                                       |   |       |  |
|                                          | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> NORMAL ACCOUNT BALANCE ►                              |                                                                   | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  |
| X                                        | Debit                                                                                                                                                   |                                                                   |                                                                                                       |   |       |  |
|                                          | Credit                                                                                                                                                  |                                                                   |                                                                                                       |   |       |  |
| Subsidiary Ledgers                       | Agencies are to maintain ledger cards identifying the disposition and status of condemnation deposits.                                                  |                                                                   |                                                                                                       |   |       |  |
| TYPICAL ACCOUNT TRANSACTIONS             |                                                                                                                                                         |                                                                   |                                                                                                       |   |       |  |
| Debits                                   |                                                                                                                                                         | Credits                                                           |                                                                                                       |   |       |  |
| B442—Warrant Claim: Condemnation Deposit |                                                                                                                                                         | B464—Disposition is made of Condemnation Deposits: Non-Enterprise |                                                                                                       |   |       |  |
| Notes                                    |                                                                                                                                                         |                                                                   |                                                                                                       |   |       |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                        |         | 1501 |                                                 |
|----------------------------------------|------------------------------------------------------------------------|---------|------|-------------------------------------------------|
| Account Title                          | Inter—entity Loans Receivable                                          |         |      | Account Number                                  |
| Description                            | Identifies amounts loaned by one State accounting entity to another.   |         |      |                                                 |
|                                        | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> |         |      | <div>X</div> <div>Debit</div> <div>Credit</div> |
| Subsidiary Ledgers                     | None                                                                   |         |      |                                                 |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                        |         |      |                                                 |
| Debits                                 |                                                                        | Credits |      |                                                 |
| B464— Inter-Entity Loans: Made         |                                                                        |         |      |                                                 |
| Notes                                  |                                                                        |         |      |                                                 |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1601

Account  
Title

Mortgages

Account  
Number

Description

Identifies amounts invested by the State in mortgages--regardless of the type of mortgage involved.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Agencies are to maintain a portfolio of mortgages to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B432--Warrant Claims: Long-Term Investments

B316--Collection: Mortgage/Interest Payments

Notes

|                                                                                                                                 |                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                        |   |       |  |        |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                   |                                                                                                                                                                                                                                                                         | <b>1602</b>                                                                                                                                                                                                                                            |   |       |  |        |
| <b>Account Title</b>                                                                                                            | Federal Securities at Par                                                                                                                                                                                                                                               | <b>Account Number</b>                                                                                                                                                                                                                                  |   |       |  |        |
| <i>Description</i>                                                                                                              | <p>Identifies the amount of State funds invested in securities issued by the Federal government valued at par. Securities are recorded at par only when the duration of the investment justifies the periodic amortization of premium earned or discounts received.</p> |                                                                                                                                                                                                                                                        |   |       |  |        |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> |                                                                                                                                                                                                                                                                         | <table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                               | Debit                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                                                                                                                 | Credit                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                        |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                       | <p>Agencies are to maintain a portfolio of federal securities to support the balance in this account.</p>                                                                                                                                                               |                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                             |                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                                                                                                                 | <b>Debits</b>                                                                                                                                                                                                                                                           | <b>Credits</b>                                                                                                                                                                                                                                         |   |       |  |        |
|                                                                                                                                 | <p>B432—Warrant Claims: Long-Term Investments</p>                                                                                                                                                                                                                       | <p>C802—Securities Liquidated: State-Owned Securities Valued at Par</p>                                                                                                                                                                                |   |       |  |        |
| <i>Notes</i>                                                                                                                    |                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                        |   |       |  |        |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1603

Account  
Title

Federal Securities at Cost

Account  
Number

Description

Identifies the amount of State monies invested in Federal securities valued at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Agencies are to maintain a portfolio of federal securities to support the balance of federal securities to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B431—Warrant Claims: Short-Term Investments

C801—Securities Liquidated: Cost Basis

Notes

|                                               |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                         |   |       |  |        |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                        | <b>1604</b>                                                                                                                                                                                                                                             |   |       |  |        |
| Account Title                                 | ▶ <b>State Securities at Par</b>                                                                                                                                                                                                                       | ▲ Account Number ▲                                                                                                                                                                                                                                      |   |       |  |        |
| <i>Description</i>                            | <p>Identifies the amount of State monies invested in State-issued securities valued at par. Investments are recorded at par value only when the duration of the investment warrants the amortization of premiums or the accumulation of discounts.</p> |                                                                                                                                                                                                                                                         |   |       |  |        |
|                                               | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                        | <table border="1" style="float: right; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                         |   |       |  |        |
|                                               | Credit                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                         |   |       |  |        |
| <i>Subsidiary Ledgers</i>                     | <p>Agencies are to maintain a portfolio of state securities to support the balance in this account.</p>                                                                                                                                                |                                                                                                                                                                                                                                                         |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                         |   |       |  |        |
| <b>Debits</b>                                 | <b>Credits</b>                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                         |   |       |  |        |
| B432—Warrant Claims: Long-Term Investments    | C802—Securities Liquidated: State-Owned Securities Valued at Par                                                                                                                                                                                       |                                                                                                                                                                                                                                                         |   |       |  |        |
| <i>Notes</i>                                  |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                         |   |       |  |        |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1605

Account  
Title

State Securities at Cost

Account  
▲ Number ▲

Description

Identifies the amount of State funds invested in State securities valued at cost. Investments are to be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.

NORMAL ACCOUNT BALANCE

X Debit  
Credit

Subsidiary  
Ledgers

Agencies are to maintain a portfolio of state securities to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B431—Warrant Claims: Short-Term Investments

C801—Securities Liquidated: Cost Basis

Notes

|                                               |                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                | <b>1606</b>                                                                                                                                                                                                                                                                                                                                             |
| Account<br>Title                              | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>Local Government Securities at Par</b> </div>                                                                                  | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px; transform: rotate(45deg);"></div> <b>Account<br/>Number</b> </div>                                                                                                                                                 |
| <i>Description</i>                            | <p>Identifies the amount of State funds invested in securities issued by entites of local governments valued at par. Investments are valued at par value only when the duration of the investment justifies the amortization of premiums or the accumulation of discounts.</p> |                                                                                                                                                                                                                                                                                                                                                         |
|                                               | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>NORMAL ACCOUNT BALANCE</b> </div>                                                                                              | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px; text-align: center;">X</div> <b>Debit</b> </div> <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px;"></div> <b>Credit</b> </div> |
| <i>Subsidiary<br/>Ledgers</i>                 | <p>Agencies are to maintain a portfolio of local government securities to support this account.</p>                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                         |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                         |
|                                               | <b>Debits</b>                                                                                                                                                                                                                                                                  | <b>Credits</b>                                                                                                                                                                                                                                                                                                                                          |
|                                               | <p>B432—Warrant Claims: Long-Term Investments</p>                                                                                                                                                                                                                              | <p>C802—Securities Liquidated: State-Owned Securities Valued at Par</p>                                                                                                                                                                                                                                                                                 |
| <i>Notes</i>                                  |                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                         |



|                                               |                                                                                                                                                                                                                                                                        |                                        |                                                                                                       |   |       |  |        |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                        | <b>1607</b>                            |                                                                                                       |   |       |  |        |
| <b>Account Title</b>                          | <b>Local Government Securities at Cost</b>                                                                                                                                                                                                                             |                                        | <b>Account Number</b>                                                                                 |   |       |  |        |
| <b>Description</b>                            | <p>Identifies the amount of State funds invested in securities issued by local governments valued at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.</p> |                                        |                                                                                                       |   |       |  |        |
|                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                          |                                        | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                                                                                                                                                                  |                                        |                                                                                                       |   |       |  |        |
|                                               | Credit                                                                                                                                                                                                                                                                 |                                        |                                                                                                       |   |       |  |        |
| <b>Subsidiary Ledgers</b>                     | <p>Agencies are to maintain a portfolio of local government securities to support the balance in this account.</p>                                                                                                                                                     |                                        |                                                                                                       |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                        |                                        |                                                                                                       |   |       |  |        |
| <b>Debits</b>                                 |                                                                                                                                                                                                                                                                        | <b>Credits</b>                         |                                                                                                       |   |       |  |        |
| B431—Warrant Claims: Short-Term Investments   |                                                                                                                                                                                                                                                                        | C801—Securities Liquidated: Cost Basis |                                                                                                       |   |       |  |        |
| <b>Notes</b>                                  |                                                                                                                                                                                                                                                                        |                                        |                                                                                                       |   |       |  |        |

|                                               |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                |   |              |  |               |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|--|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                | <b>1608</b>                                                                                                                                                                                                                                                                    |   |              |  |               |
| Account<br>Title                              | ▶ <b>Other Investments at Par</b>                                                                                                                                                                                                                                                              | ▲ Account<br>Number ▲                                                                                                                                                                                                                                                          |   |              |  |               |
| <b>Description</b>                            | <p>Identifies the amount of State funds invested in securities other than those of federal, state or local governments, valued at par. Investments shall be valued at par only when the duration of the investment warrants the amortization of premiums or the accumulation of discounts.</p> |                                                                                                                                                                                                                                                                                |   |              |  |               |
|                                               | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                                                                | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> | X | <b>Debit</b> |  | <b>Credit</b> |
| X                                             | <b>Debit</b>                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                |   |              |  |               |
|                                               | <b>Credit</b>                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                |   |              |  |               |
| <b>Subsidiary<br/>Ledgers</b>                 | <p>Agencies are to maintain a portfolio of other investments to support the balance in this account.</p>                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                |   |              |  |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                |   |              |  |               |
| <b>Debits</b>                                 | <b>Credits</b>                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                |   |              |  |               |
| B432—Warrant Claims: Long-Term Investments    | C802—Securities Liquidated: State-Owned<br>Securities Valued at Par                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                |   |              |  |               |
| <b>Notes</b>                                  |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                |   |              |  |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY      |                                                                                                                                                                                                                                                                                                        | 1609                                   |        |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------|
| Account Title                               |                                                                                                                                                                                                                                                                                                        | Account Number                         |        |
|                                             | Other Investments at Cost                                                                                                                                                                                                                                                                              | ▲                                      |        |
| Description                                 | <p>Identifies the amount of State funds invested in securities issued by other than federal, state or local governments, invested at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.</p> |                                        |        |
|                                             | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                                                 | X                                      | Debit  |
|                                             |                                                                                                                                                                                                                                                                                                        |                                        | Credit |
| Subsidiary Ledgers                          | <p>Agencies are to maintain a portfolio of other investments to support the balance in this account.</p>                                                                                                                                                                                               |                                        |        |
| TYPICAL ACCOUNT TRANSACTIONS                |                                                                                                                                                                                                                                                                                                        |                                        |        |
| Debits                                      |                                                                                                                                                                                                                                                                                                        | Credits                                |        |
| B431—Warrant Claims: Short-Term Investments |                                                                                                                                                                                                                                                                                                        | C801—Securities Liquidated, Cost Basis |        |
| Notes                                       |                                                                                                                                                                                                                                                                                                        |                                        |        |

|                                               |                                                                                                                                                                                                                                                                                                                         |                         |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                         | <b>1610</b>             |
| Account Title                                 | ► <b>Unamortized Premiums</b>                                                                                                                                                                                                                                                                                           | Account Number ▲        |
| Description                                   | Identifies the balance of premiums paid on investments—regardless of the type—when the amount of invested State funds are valued at par.                                                                                                                                                                                |                         |
|                                               | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 15%; background-color: #cccccc;"></div> <div><b>NORMAL ACCOUNT BALANCE</b> ►</div> <div style="width: 10%; text-align: center;">X</div> <div style="width: 15%; text-align: center;">Debit<br/>Credit</div> </div> |                         |
| Subsidiary Ledgers                            | Agencies are to maintain ledger cards to detail the balance in this account.                                                                                                                                                                                                                                            |                         |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                         |                         |
| <b>Debits</b>                                 |                                                                                                                                                                                                                                                                                                                         | <b>Credits</b>          |
| B432—Warrant Claims: Long-Term Investments    |                                                                                                                                                                                                                                                                                                                         | D202—Premiums Amortized |
| Notes                                         | <p><i>When used, premiums paid will be amortized over the life of the investment in a manner which shall result in appropriately offsetting the premium against earnings realized or to be realized on the applicable investment.</i></p>                                                                               |                         |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1611

Account  
Title

Interest Purchased

Account  
Number

Description

Identifies the amount of interest purchased with the securities in which State funds are invested.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Agencies are to maintain ledger cards to detail the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B431—Warrant Claims: Short-Term Investments  
B432—Warrant Claims: Long-Term Investments

## Credits

D203—Accrued Interest Purchased is Offset

Notes

*Interest Purchased shall be offset against interest earned until the total amount of interest purchased has been allocated.*

|                                                |                                                                                                                                                |                                                                                                                                                                                                                                                                  |   |       |  |        |
|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>  |                                                                                                                                                | <b>1701</b>                                                                                                                                                                                                                                                      |   |       |  |        |
| Account Title                                  | ▶ <b>Land</b>                                                                                                                                  | ▲ Account Number ▲                                                                                                                                                                                                                                               |   |       |  |        |
| Description                                    | <p>Identifies amounts invested in land by enterprise or trust-type accounting entities.</p>                                                    |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                              | Debit                                                                                                                                          |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                | Credit                                                                                                                                         |                                                                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                             | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                            |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>            |                                                                                                                                                |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                  | <b>Credits</b>                                                                                                                                 |                                                                                                                                                                                                                                                                  |   |       |  |        |
| B416—Warrant Claims: Enterprise Capital Outlay | B361—Property Sold: Enterprise Fund Account                                                                                                    |                                                                                                                                                                                                                                                                  |   |       |  |        |
| Notes                                          | <p><i>Land purchased from other accounting entities is to be recorded in account 6401— Land, provided in the General Fixed Asset Fund.</i></p> |                                                                                                                                                                                                                                                                  |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                | 1702   |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------|
| Account Title                                                                                               | Buildings                                                                                                                                                                                                                                                                                                                                                                                               | Account Number                                                                                 |        |
| Description                                                                                                 | Identifies amounts expended for State buildings from enterprise or trust accounting entities. Building costs capitalized are to be depreciated over the anticipated productive life of the structure when it is informative to do so.                                                                                                                                                                   |                                                                                                |        |
|                                                                                                             | Improvements made to the building which enhance its productive qualities or extend its productive life for more than one year and amount to more than \$1,000 are to be added to the value of the building. Care must be taken to delete from the recorded cost of a building items deleted therefrom. No adjustment is to be made to building costs capitalized to record appreciation, if applicable. |                                                                                                |        |
| NORMAL ACCOUNT BALANCE                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         | X                                                                                              | Debit  |
|                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                | Credit |
| Subsidiary Ledgers                                                                                          | Ledger cards are to be maintained by the agency to identify the composition of this account.                                                                                                                                                                                                                                                                                                            |                                                                                                |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                |        |
| Debits                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         | Credits                                                                                        |        |
| B416—Warrant Claims: Enterprise Capital Outlay<br>C607—Construction Work in Progress: Enterprise Allocation |                                                                                                                                                                                                                                                                                                                                                                                                         | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account |        |
| Notes                                                                                                       | Buildings purchased or constructed from other accounting entities are to be recorded in account 6402 – Buildings, provided in the General Fixed Asset Fund.                                                                                                                                                                                                                                             |                                                                                                |        |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                           | <b>1703</b>                                                                                                                                                                                                                                          |   |       |  |        |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                 | Other Improvements                                                                                                                                                                                                                                        | Account Number                                                                                                                                                                                                                                       |   |       |  |        |
| <i>Description</i>                            | <p>Identifies amounts expended for improvements other than buildings from enterprise or trust accounting entities. Cost capitalized as "other improvements" are to be depreciated over the improvement's useful life when it is informative to do so.</p> |                                                                                                                                                                                                                                                      |   |       |  |        |
|                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                      |   |       |  |        |
|                                               | Credit                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                      |   |       |  |        |
| <i>Subsidiary Ledgers</i>                     | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                                                                                                                                       |                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                      |   |       |  |        |
|                                               | <b>Debits</b>                                                                                                                                                                                                                                             | <b>Credits</b>                                                                                                                                                                                                                                       |   |       |  |        |
|                                               | B416—Warrant Claims: Enterprise Capital Outlay<br>C607—Construction Work in Progress: Enterprise Allocation                                                                                                                                               | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account                                                                                                                                                       |   |       |  |        |
| <i>Notes</i>                                  | <p><i>Other improvements purchased by other accounting entities are to be recorded in account 6403 – Other Improvements, provided in the General Fixed Asset Fund.</i></p>                                                                                |                                                                                                                                                                                                                                                      |   |       |  |        |



|                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                 |   |              |  |               |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|--|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1704</b>                                                                                                                                                                                                                                                                     |   |              |  |               |
| <b>Account Title</b>                                                                                                   | <b>Equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Account Number</b>                                                                                                                                                                                                                                                           |   |              |  |               |
| <b>Description</b>                                                                                                     | <p>Identifies amounts expended to purchase equipment by enterprise or trust accounting entities wherein the cost of the item purchased exceeds \$100 and has a useful life exceeding one year.</p> <p>Equipment shall be depreciated over the useful life of the equipment when it is informative to do so.</p> <p>Repairs to equipment are to be capitalized also if the repair clearly extends the productive capacity of the equipment beyond one year and cost more than \$100. Care should be taken to reduce capitalized costs when equipment is retired from a productive capacity or component parts are replaced and the replacement costs capitalized.</p> |                                                                                                                                                                                                                                                                                 |   |              |  |               |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">X</td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> | X | <b>Debit</b> |  | <b>Credit</b> |
| X                                                                                                                      | <b>Debit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                 |   |              |  |               |
|                                                                                                                        | <b>Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                 |   |              |  |               |
| <b>Subsidiary Ledgers</b>                                                                                              | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                 |   |              |  |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                 |   |              |  |               |
| <b>Debits</b>                                                                                                          | <b>Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                 |   |              |  |               |
| <p>B416—Warrant Claims: Enterprise Capital Outlay</p> <p>C607—Construction Work in Progress: Enterprise Allocation</p> | <p>B361—Property Sold: Enterprise Fund Account</p> <p>B362—Property Surveyed: Enterprise Fund Account</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                 |   |              |  |               |
| <b>Notes</b>                                                                                                           | <p><i>Equipment purchased by other accounting entities are to be recorded in account 6404 – Equipment, provided in the General Fixed Asset Fund.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                 |   |              |  |               |

|                                               |                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                              |   |       |  |        |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                                                                  | <b>1705</b>                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Account Title</b>                          | <b>Other Fixed Assets</b>                                                                                                                                                                                                                                                                                                                                                        | <b>Account Number ▲</b>                                                                                                                                                                                                                                      |   |       |  |        |
| <b>Description</b>                            | <p>Identifies the amount expended for items having a useful, productive life exceeding one year and costing more than \$100, which are not appropriately recorded in other accounts. Other fixed assets shall be depreciated over their useful life when it is informative to do so. This account is used only by enterprise, trust and other specified accounting entities.</p> |                                                                                                                                                                                                                                                              |   |       |  |        |
| <b>NORMAL ACCOUNT BALANCE ►</b>               |                                                                                                                                                                                                                                                                                                                                                                                  | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="text-align: left;">Debit</td> </tr> <tr> <td></td> <td style="text-align: left;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                              |   |       |  |        |
|                                               | Credit                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                              |   |       |  |        |
| <b>Subsidiary Ledgers</b>                     | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                              |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                              |   |       |  |        |
|                                               | <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>Credits</b>                                                                                                                                                                                                                                               |   |       |  |        |
|                                               | <p>B416—Warrant Claims: Enterprise Capital Outlay<br/>C607—Construction Work in Progress: Enterprise Allocation</p>                                                                                                                                                                                                                                                              | <p>B361—Property Sold: Enterprise Fund Account<br/>B362—Property Surveyed: Enterprise Fund Account</p>                                                                                                                                                       |   |       |  |        |
| <b>Notes</b>                                  | <p><i>Other fixed assets purchased by other accounting entities are to be recorded in account 6405 — Other Fixed Assets, provided in the General Fixed Asset Funds.</i></p>                                                                                                                                                                                                      |                                                                                                                                                                                                                                                              |   |       |  |        |

|                                               |                                                                                                                                                                                                                                                                                                                                              |                                                                                     |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                              | <b>1706</b>                                                                         |
| <b>Account Title</b>                          | <b>Construction Work in Progress</b>                                                                                                                                                                                                                                                                                                         | <b>Account Number</b>                                                               |
| <b>Description</b>                            | <p>Identifies the amount of State funds expended to construct facilities but which are not yet ready for utilization. Amounts so recorded are to be converted to a more specific category as soon as applicable construction has been completed. This account is used only by enterprise, trust and other specified accounting entities.</p> |                                                                                     |
| <b>NORMAL ACCOUNT BALANCE</b>                 |                                                                                                                                                                                                                                                                                                                                              | <input checked="checked" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| <b>Subsidiary Ledgers</b>                     | <p>Ledger cards are to be maintained by the agency to identify the composition of this account</p>                                                                                                                                                                                                                                           |                                                                                     |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                              |                                                                                     |
|                                               | <b>Debits</b>                                                                                                                                                                                                                                                                                                                                | <b>Credits</b>                                                                      |
|                                               | B416—Warrant Claims: Enterprise Capital Outlay<br>C606—Construction Progress Report: Enterprise.                                                                                                                                                                                                                                             | C607—Construction Work in Progress: Enterprise Allocation                           |
| <b>Notes</b>                                  | <p><i>Construction work in progress applicable to other accounting entities is to be recorded in account 6406 – Construction Work in Progress, provided in the General Fixed Asset Fund.</i></p>                                                                                                                                             |                                                                                     |

|                                                                                                |                                                                                                                                                                                                                                                                                                                             |                                     |       |
|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                         |                                                                                                                                                                                                                                                                                                                             | 1707                                |       |
| Account Title                                                                                  | ▶ Accumulated Depreciation—Buildings                                                                                                                                                                                                                                                                                        | Account Number ▲                    |       |
| Description                                                                                    | Identifies the amount of capitalized building costs charged to expense to represent the consumption of the asset.                                                                                                                                                                                                           |                                     |       |
|                                                                                                | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 15%; background-color: #cccccc;"></div> <div>NORMAL ACCOUNT BALANCE ▶</div> <div style="width: 10%; text-align: center;"> <table border="1"> <tr><td>Debit</td></tr> <tr><td>X Credit</td></tr> </table> </div> </div> |                                     | Debit |
| Debit                                                                                          |                                                                                                                                                                                                                                                                                                                             |                                     |       |
| X Credit                                                                                       |                                                                                                                                                                                                                                                                                                                             |                                     |       |
| Subsidiary Ledgers                                                                             | Ledger cards are to be maintained by the agency to identify the composition of this account.                                                                                                                                                                                                                                |                                     |       |
| TYPICAL ACCOUNT TRANSACTIONS                                                                   |                                                                                                                                                                                                                                                                                                                             |                                     |       |
| Debits                                                                                         |                                                                                                                                                                                                                                                                                                                             | Credits                             |       |
| B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account |                                                                                                                                                                                                                                                                                                                             | D102—Cost Allocations: Depreciation |       |
| Notes                                                                                          |                                                                                                                                                                                                                                                                                                                             |                                     |       |

|                                               |                                                                                                                                         |                                                                                                                                                                                                                                                                        |  |       |   |        |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                         | 1708                                                                                                                                                                                                                                                                   |  |       |   |        |
| <b>Account Title</b>                          | <b>Accumulated Depreciation—Other Improvements</b>                                                                                      | <b>Account Number</b>                                                                                                                                                                                                                                                  |  |       |   |        |
| <i>Description</i>                            | <p>Identifies the amount of costs, capitalized as other improvements, charged to expense to represent the consumption of the asset.</p> |                                                                                                                                                                                                                                                                        |  |       |   |        |
|                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                           | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td> <td style="width: 95%; text-align: right;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: right;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                               | Debit                                                                                                                                   |                                                                                                                                                                                                                                                                        |  |       |   |        |
| X                                             | Credit                                                                                                                                  |                                                                                                                                                                                                                                                                        |  |       |   |        |
| <i>Subsidiary Ledgers</i>                     | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                     |                                                                                                                                                                                                                                                                        |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                         |                                                                                                                                                                                                                                                                        |  |       |   |        |
|                                               | <b>Debits</b>                                                                                                                           | <b>Credits</b>                                                                                                                                                                                                                                                         |  |       |   |        |
|                                               | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account                                          | D102—Cost Allocations: Depreciation                                                                                                                                                                                                                                    |  |       |   |        |
| <i>Notes</i>                                  |                                                                                                                                         |                                                                                                                                                                                                                                                                        |  |       |   |        |

|                                                                                                |                                                                                                               |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                  |                                                                                                               | <b>1709</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>Account Title</b>                                                                           | <b>Accumulated Depreciation—Equipment</b>                                                                     | <b>Account Number</b>                                                                                                                                                                                                                                                                   |  |              |   |               |
| <b>Description</b>                                                                             | <p>Identifies the amount of equipment costs charged to expense to represent the consumption of the asset.</p> |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                  |                                                                                                               | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                | <b>Debit</b>                                                                                                  |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                              | <b>Credit</b>                                                                                                 |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Subsidiary Ledgers</b>                                                                      | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>           |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                            |                                                                                                               |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                  | <b>Credits</b>                                                                                                |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account | D102—Cost Allocations: Depreciation                                                                           |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Notes</b>                                                                                   |                                                                                                               |                                                                                                                                                                                                                                                                                         |  |              |   |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                         |                                                                                                                                                                                                                                                                           | 1710                                |  |       |   |
|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--|-------|---|
| Account Title                                                                                  | Accumulated Depreciation—Other Fixed Assets                                                                                                                                                                                                                               | Account Number                      |  |       |   |
| Description                                                                                    | Identifies the amount of costs, capitalized as other fixed assets, charged to expense to represent the consumption of the asset.                                                                                                                                          |                                     |  |       |   |
|                                                                                                | <div style="display: flex; justify-content: space-between;"> <div style="width: 70%;"> <b>NORMAL ACCOUNT BALANCE</b> </div> <div style="width: 25%;"> <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table> </div> </div> |                                     |  | Debit | X |
|                                                                                                | Debit                                                                                                                                                                                                                                                                     |                                     |  |       |   |
| X                                                                                              | Credit                                                                                                                                                                                                                                                                    |                                     |  |       |   |
| Subsidiary Ledgers                                                                             | Ledger cards are to be maintained by the agency to identify the composition of this account.                                                                                                                                                                              |                                     |  |       |   |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                            |                                                                                                                                                                                                                                                                           |                                     |  |       |   |
| <b>Debits</b>                                                                                  |                                                                                                                                                                                                                                                                           | <b>Credits</b>                      |  |       |   |
| B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account |                                                                                                                                                                                                                                                                           | D102—Cost Allocations: Depreciation |  |       |   |
| Notes                                                                                          |                                                                                                                                                                                                                                                                           |                                     |  |       |   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                     | 1801                                     |        |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------|
| Account Title                          | Property Held in Trust                                                                                              | Account Number                           |        |
| Description                            | Identifies the value assigned to property held by the State in safekeeping, trust, custodial or fiduciary capacity. |                                          |        |
|                                        | NORMAL ACCOUNT BALANCE                                                                                              | X                                        | Debit  |
|                                        |                                                                                                                     |                                          | Credit |
| Subsidiary Ledgers                     | Ledger cards are to be maintained by the agency to identify the composition of this account.                        |                                          |        |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                     |                                          |        |
| Debits                                 |                                                                                                                     | Credits                                  |        |
| C701—Property Held in Trust: Receipted |                                                                                                                     | C702—Property Held in Trust: Disposition |        |
| Notes                                  |                                                                                                                     |                                          |        |



## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1802

Account  
Title

Merchandise Inventory

Account  
Number

Description

Identifies the cost of commodities purchased by an enterprise—type accounting entity for resale which have not been sold.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Agencies are required to make physical inventories of merchandise inventory periodically. Perpetual inventory records may be maintained when required.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B412—Warrant Claims: Miscellaneous Asset/  
Prepayments

D101—Cost Allocations: Cost of Goods Sold

Notes

*In determining cost of goods sold, the first-in, first-out method will be used unless approval to do otherwise is obtained from the Department of Administration.*

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                            | <b>1803</b>      |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ► <b>Encumbrances</b>                                                                                                                                                                                                                                                                                                                                                      | Account Number ▲ |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Identifies the amount of appropriated, allotted or allocated funds which have been committed to a specified purpose (specifically reserved for disbursement in the future).                                                                                                                                                                                                |                  |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <div style="display: flex; justify-content: space-between;"> <div style="width: 80%;"> <div style="background-color: #cccccc; width: 100px; height: 15px; margin-bottom: 5px;"></div> <b>NORMAL ACCOUNT BALANCE</b> ► </div> <div style="width: 15%;"> <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> </div> </div> |                  | X      | Debit   |                                                                                                                                                                                                                                                                                      | Credit                                                                                                                                                                                                                                                                                             |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Debit                                                                                                                                                                                                                                                                                                                                                                      |                  |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Credit                                                                                                                                                                                                                                                                                                                                                                     |                  |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Form 431—Expenditure Control Ledger (Encumbered)<br>Form 444 – Encumbrance Ledger                                                                                                                                                                                                                                                                                          |                  |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                            |                  |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
| <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">           B101—Requisitions are Issued<br/>           B102—Purchase Orders are Issued<br/>           B103—Agency Purchase Orders are Issued<br/>           B104—Encumbrance Estimates are Issued<br/>           B105—Encumbrance Adjustment: Increase<br/>           E101—Year-end Accruals: Standard<br/>           E102—Year-end Accruals: Clearance Account Refunds         </td> <td style="vertical-align: top;">           B102—Purchase Orders are Issued<br/>           B106—Encumbrance Adjustment: Decrease<br/>           B411—Warrant Claims: Standard Disbursements<br/>           B421—Payroll Claim: Non-Central Payroll<br/>           B461—Transfers: To Payroll Revolving Account<br/>           B463—Inter-Entity Invoice: Paid<br/>           C202—Agency Warrants Are Issued: Standard         </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                                                            |                  | Debits | Credits | B101—Requisitions are Issued<br>B102—Purchase Orders are Issued<br>B103—Agency Purchase Orders are Issued<br>B104—Encumbrance Estimates are Issued<br>B105—Encumbrance Adjustment: Increase<br>E101—Year-end Accruals: Standard<br>E102—Year-end Accruals: Clearance Account Refunds | B102—Purchase Orders are Issued<br>B106—Encumbrance Adjustment: Decrease<br>B411—Warrant Claims: Standard Disbursements<br>B421—Payroll Claim: Non-Central Payroll<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued: Standard |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Credits                                                                                                                                                                                                                                                                                                                                                                    |                  |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
| B101—Requisitions are Issued<br>B102—Purchase Orders are Issued<br>B103—Agency Purchase Orders are Issued<br>B104—Encumbrance Estimates are Issued<br>B105—Encumbrance Adjustment: Increase<br>E101—Year-end Accruals: Standard<br>E102—Year-end Accruals: Clearance Account Refunds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | B102—Purchase Orders are Issued<br>B106—Encumbrance Adjustment: Decrease<br>B411—Warrant Claims: Standard Disbursements<br>B421—Payroll Claim: Non-Central Payroll<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued: Standard                                                                         |                  |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Account balance fully offset in account 2403 – Reserve for Encumbrances.                                                                                                                                                                                                                                                                                                   |                  |        |         |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |

|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                                                                               | 1901              |
| Account Title                          | Expense Advances to Employees                                                                                                                                                                                                                                                                                                                                                                                                 | Account Number ▲  |
| Description                            | <p>Identifies the amount of monies advanced to an employee to cover anticipated authorized travel expenses. Amounts advanced are deducted from the applicable appropriation under the assumption that amounts advanced will eventually be expended. Expense advances are liquidated by returning the unused balance of amounts advanced and submitting properly documented travel claims to account for amounts expended.</p> |                   |
| NORMAL ACCOUNT BALANCE ►               |                                                                                                                                                                                                                                                                                                                                                                                                                               | X Debit<br>Credit |
| Subsidiary Ledgers                     | <p>Agencies are required to maintain ledger cards to provide a detailed accounting to support the balance of this account.</p>                                                                                                                                                                                                                                                                                                |                   |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| Debits                                 | Credits                                                                                                                                                                                                                                                                                                                                                                                                                       |                   |
| C401—Expense Advances: Issued          | C402—Expense Advances: Repayment<br>C403—Expense Advances: Adjustment/Closure                                                                                                                                                                                                                                                                                                                                                 |                   |
| Notes                                  | <p>Amounts and conditions under which advances may be made are discussed in the Administration Manual.</p>                                                                                                                                                                                                                                                                                                                    |                   |

|                                               |                                                                                                                                                                                                                                                                                                                                    |                                                                                            |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                    | <b>1902</b>                                                                                |
| <b>Account Title</b>                          | ▶ <b>Transfers to the Construction Advance Account</b>                                                                                                                                                                                                                                                                             | ▲ <b>Account Number</b> ▲                                                                  |
| <b>Description</b>                            | <p>Identifies amounts paid into the State's Construction Advance Account from an accounting entity to cover anticipated building construction costs. Amounts so accounted are liquidated as the unused balance of amounts advanced is returned or as an accounting is made to document amounts expended from amounts advanced.</p> |                                                                                            |
|                                               | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                                                                                    | <input checked="" type="checkbox"/> <b>Debit</b><br><input type="checkbox"/> <b>Credit</b> |
| <b>Subsidiary Ledgers</b>                     |                                                                                                                                                                                                                                                                                                                                    |                                                                                            |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                    |                                                                                            |
| <b>Debits</b>                                 | <b>Credits</b>                                                                                                                                                                                                                                                                                                                     |                                                                                            |
| C602—Construction Advances: Made              | C605—Construction Progress Report: Non-Enterprise<br>C606—Construction Progress Report: Enterprise                                                                                                                                                                                                                                 |                                                                                            |
| <b>Notes</b>                                  | <p><i>Conditions under which advances are required to be made to the Construction Advance account, administered by the Department of Administration, are discussed in the Administration Manual.</i></p>                                                                                                                           |                                                                                            |

|                                               |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                    |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                                                | <b>1903</b>                                                                                                        |
| <b>Account Title</b>                          | <b>Advances to Fiscal Agents</b>                                                                                                                                                                                                                                                                                                                               | <b>Account Number</b>                                                                                              |
| <b>Description</b>                            | <p>Identifies monies advanced to fiscal agents to provide for the payment of State bonds, bond interest expense and applicable fiscal agent fees. Amounts so accounted are liquidated when the unused balance of amounts advanced is returned or an accounting, documenting the purpose for which amounts advanced was expended, is received and recorded.</p> |                                                                                                                    |
| <b>NORMAL ACCOUNT BALANCE</b>                 |                                                                                                                                                                                                                                                                                                                                                                | <input checked="checked" type="checkbox"/> Debit<br><input type="checkbox"/> Credit                                |
| <b>Subsidiary Ledgers</b>                     | <p>Agencies are required to maintain ledger cards identifying the disposition and status of deposits made with fiscal agents.</p>                                                                                                                                                                                                                              |                                                                                                                    |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                    |
|                                               | <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                  | <b>Credits</b>                                                                                                     |
|                                               | <p>B452—Bond Retirement: Transfers to Fiscal Agents</p>                                                                                                                                                                                                                                                                                                        | <p>B351—Bond Retirement: Cash Returned by Fiscal Agents<br/> D204—Bond Retirement: Accounting by Fiscal Agents</p> |
| <b>Notes</b>                                  | <p><i>Care should be taken to keep amounts advanced to fiscal agents consistent with their actual needs. Excessive advances diminish the effectiveness of the State's investment program.</i></p>                                                                                                                                                              |                                                                                                                    |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                              | 1904                                                                         |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                          | Other Advances                                                                                                                                                                                                                                                                                                                                                               | Account Number                                                               |
| Description                            | <p>Identifies the amount of funds advanced to other entities for expenditure wherein: an accounting is to be made to document amounts expended from the advance; the expenditure is to be recorded in the accounting entity from which the advance was made; and the advance is not accountable as an expense advance or an advance to the Construction Advance Account.</p> |                                                                              |
|                                        | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                                                                                                                       | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                     | <p>Agencies are to maintain a detailed ledger to identify the composition of this account.</p>                                                                                                                                                                                                                                                                               |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                                                                                                              |                                                                              |
| Debits                                 | Credits                                                                                                                                                                                                                                                                                                                                                                      |                                                                              |
|                                        |                                                                                                                                                                                                                                                                                                                                                                              |                                                                              |
| Notes                                  |                                                                                                                                                                                                                                                                                                                                                                              |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1905                                    |
|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Account Title                                         | Other Prepayments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Account Number                          |
| Description                                           | Identifies amounts expended which have not yet been allocated or prorated to an expenditure account.                                                                                                                                                                                                                                                                                                                                                                                                            |                                         |
|                                                       | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="background-color: #cccccc; width: 100px; height: 20px;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>X</div> <div>Debit</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div></div> <div>Credit</div> </div> </div> </div> |                                         |
| Subsidiary Ledgers                                    | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                         |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                         |
| <b>Debits</b>                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Credits</b>                          |
| B412—Warrant Claims: Miscellaneous Assets/Prepayments |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | D103—Cost Allocation: Other Prepayments |
|                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                         |
| Notes                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                         |

|                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2101</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>Account Title</b>                                                                                                              | ▶ <b>Accounts Payable</b>                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Account Number</b> ▲                                                                                                                                                                                                                                                                 |  |              |   |               |
| <i>Description</i>                                                                                                                | <p>Identifies amounts obligated to be paid from appropriated allotted or allocated funds for materials or services received. Obligations will be recorded as accounts payable only when it is meaningful and informative to do so. Usually, the accounts payable account will be utilized only by enterprise-type accounts. Whenever obligations are recorded as accounts payable they are not to be recorded also as encumbrances.</p> |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶ |                                                                                                                                                                                                                                                                                                                                                                                                                                         | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                                                   | <b>Debit</b>                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                                                                 | <b>Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <i>Subsidiary Ledgers</i>                                                                                                         | <p>Form 443 – Accounts Payable Ledger</p>                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Credits</b>                                                                                                                                                                                                                                                                          |  |              |   |               |
| <p>B444—Warrant Claim: Accounts Payable</p>                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>B111—Accounts Payable</p>                                                                                                                                                                                                                                                            |  |              |   |               |
| <i>Notes</i>                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                         |  |              |   |               |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                       | 2102                               |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Account Title                          | Inter-Entity Loans Payable                                                                                                            | Account Number                     |
| Description                            | Identifies the amount of funds loaned by one accounting entity to another for which the recipient entity is responsible for repaying. |                                    |
|                                        | NORMAL ACCOUNT BALANCE                                                                                                                | Debit<br>X Credit                  |
| Subsidiary Ledgers                     | A file of properly signed loan agreements to be maintained by the agency to support this account.                                     |                                    |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                       |                                    |
| Debits                                 |                                                                                                                                       | Credits                            |
| B466—Inter-Entity Loans Repaid         |                                                                                                                                       | B341— Inter-Entity Loans: Received |
| Notes                                  |                                                                                                                                       |                                    |

|                                               |                                                                                                                                                                                                                                                                                                                                                                  |                                                                      |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                                                  | <b>2201</b>                                                          |
| Account Title                                 | Accountability For Advances                                                                                                                                                                                                                                                                                                                                      | Account Number                                                       |
| Description                                   | Identifies the amount of funds advanced to the Construction Advance Account which have not yet been expended.                                                                                                                                                                                                                                                    |                                                                      |
|                                               | <div style="display: flex; justify-content: space-between;"> <div style="background-color: #cccccc; width: 150px; height: 20px;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> <div>X</div> <div>Debit</div> </div> <div>Credit</div> </div> </div> |                                                                      |
| Subsidiary Ledgers                            | Detail maintained by the Department of Administration's Architecture and Engineering Division.                                                                                                                                                                                                                                                                   |                                                                      |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                                                  |                                                                      |
| <b>Debits</b>                                 |                                                                                                                                                                                                                                                                                                                                                                  | <b>Credits</b>                                                       |
| C503—Warrant Issued                           |                                                                                                                                                                                                                                                                                                                                                                  | C501—Transfers: Received by Payroll Revolving Account                |
|                                               |                                                                                                                                                                                                                                                                                                                                                                  | C502—Transfers: Received by Warrant Clearance Account (Claims)       |
|                                               |                                                                                                                                                                                                                                                                                                                                                                  | C603—Construction Advances: Received From Treasury Fund Accounts     |
|                                               |                                                                                                                                                                                                                                                                                                                                                                  | C604—Construction Advances: Received From Non-Treasury Fund Accounts |
|                                               |                                                                                                                                                                                                                                                                                                                                                                  |                                                                      |
| Notes                                         |                                                                                                                                                                                                                                                                                                                                                                  |                                                                      |

|                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                        |  |              |   |               |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>2301</b>                                                                                                                                                                                                                                                                            |  |              |   |               |
| <b>Account Title</b>                                                                                        | <b>▶ Accrued Support Expenditures</b>                                                                                                                                                                                                                                                                                                                                                                                          | <b>▲ Account Number ▲</b>                                                                                                                                                                                                                                                              |  |              |   |               |
| <b>Description</b>                                                                                          | <p>Identifies the amount of valid obligations against support appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                                        |  |              |   |               |
| <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td> <td style="width: 95%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                             | <b>Debit</b>                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                        |  |              |   |               |
| X                                                                                                           | <b>Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                        |  |              |   |               |
| <b>Subsidiary Ledgers</b>                                                                                   | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                        |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                        |  |              |   |               |
| <b>Debits</b>                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Credits</b>                                                                                                                                                                                                                                                                         |  |              |   |               |
| <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>E101—Year-end Accruals: Standard</p>                                                                                                                                                                                                                                                |  |              |   |               |
| <b>Notes</b>                                                                                                | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                        |  |              |   |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2302                             |  |       |   |
|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--|-------|---|
| Account Title                                                                                    | Accrued Capital Outlay Expenditures                                                                                                                                                                                                                                                                                                                                                                                                   | Account Number                   |  |       |   |
| Description                                                                                      | <p>Identifies the amount of valid obligations against capital outlay appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                  |  |       |   |
|                                                                                                  | <p><b>NORMAL ACCOUNT BALANCE</b></p> <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table>                                                                                                                                                                                                                                                                                            |                                  |  | Debit | X |
|                                                                                                  | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                  |  |       |   |
| X                                                                                                | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |  |       |   |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                  |                                  |  |       |   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                  |  |       |   |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                       | Credits                          |  |       |   |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                       | E101—Year-end Accruals: Standard |  |       |   |
| Notes                                                                                            | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                               |                                  |  |       |   |

|                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>2303</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>Account Title</b>                                                                                        | <b>▶ Accrued State Aid and Benefits</b>                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Account Number ▲</b>                                                                                                                                                                                                                                                                 |  |              |   |               |
| <b>Description</b>                                                                                          | <p>Identifies the amount of valid obligations against state aid and benefit appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|                                                                                                             | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                                                                                                                                                                                                              | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                             | <b>Debit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                                           | <b>Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Subsidiary Ledgers</b>                                                                                   | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                               | <b>Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p> | <p>E101—Year-end Accruals: Standard</p>                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Notes</b>                                                                                                | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                         |  |              |   |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2304                             |                          |  |       |   |  |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--------------------------|--|-------|---|--|
| Account Title                                                                                    | Accrued Local Assistance Expenditures                                                                                                                                                                                                                                                                                                                                                                                                   | Account Number ▲                 |                          |  |       |   |  |
| Description                                                                                      | <p>Identifies the amount of valid obligations against local assistance appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                  |                          |  |       |   |  |
|                                                                                                  | <table border="1"> <tr> <td colspan="2">NORMAL ACCOUNT BALANCE ▶</td> <td>Debit</td> </tr> <tr> <td>X</td> <td></td> <td>Credit</td> </tr> </table>                                                                                                                                                                                                                                                                                     |                                  | NORMAL ACCOUNT BALANCE ▶ |  | Debit | X |  |
| NORMAL ACCOUNT BALANCE ▶                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                         | Debit                            |                          |  |       |   |  |
| X                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credit                           |                          |  |       |   |  |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                    |                                  |                          |  |       |   |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |                          |  |       |   |  |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credits                          |                          |  |       |   |  |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                         | E101—Year-end Accruals: Standard |                          |  |       |   |  |
| Notes                                                                                            | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                                 |                                  |                          |  |       |   |  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|--------------------------------------------------------------------------------------------------|----------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2305                                                                                                                                                                                                                                                                      |        |         |                                                                                                  |                                  |
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | ▶ Accrued State Grants                                                                                                                                                                                                                                                                                                                                                                                                             | ▲ Account Number ▲                                                                                                                                                                                                                                                        |        |         |                                                                                                  |                                  |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Identifies the amount of valid obligations against state grant appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |        | Debit   | X                                                                                                | Credit                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Debit                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Credit                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; font-weight: bold;">Debits</td> <td style="width: 50%; text-align: center; font-weight: bold;">Credits</td> </tr> <tr> <td style="vertical-align: top; padding: 5px;"> B443—Warrant Claims: Prior Year Accrual Liquidations<br/> E104—Adjust Expenditure Accrual Accounts </td> <td style="vertical-align: top; padding: 5px;"> E101—Year-end Accruals: Standard </td> </tr> </table> |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           | Debits | Credits | B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts | E101—Year-end Accruals: Standard |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Credits                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts                                                                                                                                                                                                                                                                                                                                                                                                         | E101—Year-end Accruals: Standard                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2306                                    |   |       |  |
|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---|-------|--|
| Account Title                                                                                               | Accrued Federal Grant Transfers                                                                                                                                                                                                                                                                                                                                                                                                               | Account Number                          |   |       |  |
| Description                                                                                                 | <p>Identifies the amount of valid obligations against federal grant transfer appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                         |   |       |  |
|                                                                                                             | <p><b>NORMAL ACCOUNT BALANCE</b></p> <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>                                                                                                                                                                                                                                                                                                    |                                         | X | Debit |  |
| X                                                                                                           | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                         |   |       |  |
|                                                                                                             | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                         |   |       |  |
| Subsidiary Ledgers                                                                                          | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                          |                                         |   |       |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                         |   |       |  |
| Debits                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                               | Credits                                 |   |       |  |
| <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>E101—Year-end Accruals: Standard</p> |   |       |  |
| Notes                                                                                                       | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                                       |                                         |   |       |  |



|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                        |  |       |   |        |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2307                                                                                                                                                                                                                                                                   |  |       |   |        |
| <b>Account Title</b>                          | <b>▶ Accrued Fiduciary Disbursements</b>                                                                                                                                                                                                                                                                                                                                                                                         | <b>▲ Account Number ▲</b>                                                                                                                                                                                                                                              |  |       |   |        |
| <b>Description</b>                            | <p>Identifies the amount of valid obligations against fiduciary appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                        |  |       |   |        |
|                                               | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                                                                                                                                                                                                  | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td> <td style="width: 95%; text-align: right;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: right;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                               | Debit                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                        |  |       |   |        |
| X                                             | Credit                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                        |  |       |   |        |
| <b>Subsidiary Ledgers</b>                     | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                        |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                        |  |       |   |        |
|                                               | <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Credits</b>                                                                                                                                                                                                                                                         |  |       |   |        |
|                                               | <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p>                                                                                                                                                                                                                                                                                                                      | <p>E102—Year-end Accruals: Standard(continued)</p>                                                                                                                                                                                                                     |  |       |   |        |
| <b>Notes</b>                                  | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                        |  |       |   |        |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>2308</b>                                                                                                                                                                                                                                            |        |         |                                                                                                      |                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|------------------------------------------------------------------------------------------------------|----------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ▶ <b>Accrued Operating Expenses</b>                                                                                                                                                                                                                                                                                                                                                                                                      | ▲ Account Number ▲                                                                                                                                                                                                                                     |        |         |                                                                                                      |                                              |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>Identifies the amount of valid obligations against operating expense appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                        |        |         |                                                                                                      |                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X      | Debit   |                                                                                                      | Credit                                       |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                        |        |         |                                                                                                      |                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                        |        |         |                                                                                                      |                                              |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                        |        |         |                                                                                                      |                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                        |        |         |                                                                                                      |                                              |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">           B443—Warrant Claims: Prior Year Accrual Liquidations<br/><br/>           E104—Adjust Expenditure Accrual Accounts         </td> <td style="vertical-align: top;">           E102—Year-end Accruals: Standard (continued)         </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                        | Debits | Credits | B443—Warrant Claims: Prior Year Accrual Liquidations<br><br>E104—Adjust Expenditure Accrual Accounts | E102—Year-end Accruals: Standard (continued) |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                        |        |         |                                                                                                      |                                              |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br><br>E104—Adjust Expenditure Accrual Accounts                                                                                                                                                                                                                                                                                                                                                                                                                                    | E102—Year-end Accruals: Standard (continued)                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                        |        |         |                                                                                                      |                                              |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                        |        |         |                                                                                                      |                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2309                                         |  |                          |       |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--|--------------------------|-------|
| Account Title                                                                                    | ▶ Accrued Transfers—Out                                                                                                                                                                                                                                                                                                                                                                                                              | ▲ Account Number ▲                           |  |                          |       |
| Description                                                                                      | <p>Identifies the amount of valid obligations against transfers-out authorizations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                              |  |                          |       |
|                                                                                                  | <table border="1"> <tr> <td rowspan="2"></td> <td rowspan="2">NORMAL ACCOUNT BALANCE ▶</td> <td>Debit</td> </tr> <tr> <td>X Credit</td> </tr> </table>                                                                                                                                                                                                                                                                               |                                              |  | NORMAL ACCOUNT BALANCE ▶ | Debit |
|                                                                                                  | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                                                                                                                                                                             | Debit                                        |  |                          |       |
|                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      | X Credit                                     |  |                          |       |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                 |                                              |  |                          |       |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                              |  |                          |       |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                      | Credits                                      |  |                          |       |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                      | E102—Year-end Accruals: Standard (continued) |  |                          |       |
| Notes                                                                                            | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                              |                                              |  |                          |       |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2310                                         |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| Account Title                                                                                    | ▶ Accrued Income Refunds                                                                                                                                                                                                                                                                                                                                                                                                                               | ▲ Account Number ▲                           |
| Description                                                                                      | <p>Identifies the amount of valid obligations against income refund appropriations or authorizations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                              |
|                                                                                                  | <div> <div></div> <div>NORMAL ACCOUNT BALANCE ▶</div> <div> <div>X</div> <div>Debit</div> <div>Credit</div> </div> </div>                                                                                                                                                                                                                                                                                                                              |                                              |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                                   |                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                              |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Credits                                      |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                                        | E102—Year-end Accruals: Standard (continued) |
| Notes                                                                                            | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                                                |                                              |

|                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2311                                                                                                                                                                                                                                                                      |  |       |   |        |
| Account Title                                                                                               | ▶ <b>Accrued Income Refunds—Clearance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ▲ Account Number ▲                                                                                                                                                                                                                                                        |  |       |   |        |
| Description                                                                                                 | <p>Identifies the amount of valid obligations against income refund appropriations or authorizations which have been accrued at year-end in income collection clearing accounts. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
| NORMAL ACCOUNT BALANCE ▶                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                             | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                           | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Subsidiary Ledgers                                                                                          | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Debits                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Credits                                                                                                                                                                                                                                                                   |  |       |   |        |
| <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>E103—Year-end Accruals: Clearance Account Refunds</p>                                                                                                                                                                                                                  |  |       |   |        |
| Notes                                                                                                       | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |  |       |   |        |

|                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                     |  |              |   |               |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>2315</b>                                                                                                         |  |              |   |               |
| <b>Account Title</b>                                                                             | <b>Accrued Disbursements – Other</b>                                                                                                                                                                                                                                                                                                                                                                                             | <b>Account Number</b>                                                                                               |  |              |   |               |
| <b>Description</b>                                                                               | <p>Identifies the amount of valid obligations against appropriations for “other-disbursements” accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                     |  |              |   |               |
|                                                                                                  | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                                                                                                                                                                                    | <table border="1"> <tr> <td></td> <td><b>Debit</b></td> </tr> <tr> <td>X</td> <td><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                  | <b>Debit</b>                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                     |  |              |   |               |
| X                                                                                                | <b>Credit</b>                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                     |  |              |   |               |
| <b>Subsidiary Ledgers</b>                                                                        | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                             |                                                                                                                     |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                     |  |              |   |               |
| <b>Debits</b>                                                                                    | <b>Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                     |  |              |   |               |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts | E102—Year-end Accruals: Standard (continued)                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                     |  |              |   |               |
| <b>Notes</b>                                                                                     | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                          |                                                                                                                     |  |              |   |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                 |                                                                                                                                                                                                                                       | 2401                                                                                         |  |       |   |        |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                                          | ▶ Reserve for Accounts Receivable—Income                                                                                                                                                                                              | Account Number ▲                                                                             |  |       |   |        |
| Description                                                                                                            | Contra to account 1201—Accounts Receivable—Income. Identifies amounts billed wherein the collections will be accounted as income but which cannot be regarded as income until the cash is actually collected (cash basis accounting). |                                                                                              |  |       |   |        |
|                                                                                                                        | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                              | <table border="1"><tr><td></td><td>Debit</td></tr><tr><td>X</td><td>Credit</td></tr></table> |  | Debit | X | Credit |
|                                                                                                                        | Debit                                                                                                                                                                                                                                 |                                                                                              |  |       |   |        |
| X                                                                                                                      | Credit                                                                                                                                                                                                                                |                                                                                              |  |       |   |        |
| Subsidiary Ledgers                                                                                                     | None                                                                                                                                                                                                                                  |                                                                                              |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                           |                                                                                                                                                                                                                                       |                                                                                              |  |       |   |        |
| Debits                                                                                                                 |                                                                                                                                                                                                                                       | Credits                                                                                      |  |       |   |        |
| B311—Income Collections Deposited: Standard<br>B313—Income Collections Deposited: Income Collections Clearing Accounts |                                                                                                                                                                                                                                       | B211—Income Receivables: Non-Enterprise                                                      |  |       |   |        |
| Notes                                                                                                                  |                                                                                                                                                                                                                                       |                                                                                              |  |       |   |        |

|                                                                                                                                          |                                             |                                                                                                       |  |       |   |        |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                            |                                             | <b>2402</b>                                                                                           |  |       |   |        |
| Account Title ▶                                                                                                                          | <b>Reserve For Advances Receivable</b>      | Account Number ▲                                                                                      |  |       |   |        |
| Description                                                                                                                              | Contra to account 1205—Advances Receivable. |                                                                                                       |  |       |   |        |
|                                                                                                                                          |                                             |                                                                                                       |  |       |   |        |
|                                                                                                                                          | <b>NORMAL ACCOUNT BALANCE ▶</b>             | <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                          | Debit                                       |                                                                                                       |  |       |   |        |
| X                                                                                                                                        | Credit                                      |                                                                                                       |  |       |   |        |
| Subsidiary Ledgers                                                                                                                       | None                                        |                                                                                                       |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                      |                                             |                                                                                                       |  |       |   |        |
| <b>Debits</b>                                                                                                                            |                                             | <b>Credits</b>                                                                                        |  |       |   |        |
| C603—Construction Advances: Received From Treasury Fund Accounts<br>C604—Construction Advances: Received From Non-Treasury Fund Accounts |                                             | C601—Construction Advances: Requested                                                                 |  |       |   |        |
| Notes                                                                                                                                    |                                             |                                                                                                       |  |       |   |        |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                 |                  |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                 | 2403             |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ▶ Reserve For Encumbrances                                                                                                                                                                                                                                                      | Account Number ▲ |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Contra to account 1803—Encumbrances.                                                                                                                                                                                                                                            |                  |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                        |                  |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | X                                                                                                                                                                                                                                                                               | Debit<br>Credit  |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | None                                                                                                                                                                                                                                                                            |                  |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |                  |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
| <table><tr><td>Debits</td><td>Credits</td></tr><tr><td>B102—Purchase Orders are Issued<br/>B106—Encumbrance Adjustment: Decrease<br/>B411—Warrant Claims: Standard Disbursements<br/>B421—Payroll Claim: Non-Central Payroll<br/>B461—Transfers: To Payroll Revolving Account<br/>B463—Inter-Entity Invoice: Paid<br/>C202—Agency Warrants Are Issued: Standard</td><td>B101—Requisitions are Issued<br/>B102—Purchase Orders are Issued<br/>B103—Agency Purchase Orders are Issued<br/>B104—Encumbrance Estimates are Issued<br/>B105—Encumbrance Adjustment: Increase<br/>D101—Cost Allocations: Cost of Goods Sold<br/>D102—Cost Allocations: Depreciation</td></tr></table> |                                                                                                                                                                                                                                                                                 |                  | Debits | Credits | B102—Purchase Orders are Issued<br>B106—Encumbrance Adjustment: Decrease<br>B411—Warrant Claims: Standard Disbursements<br>B421—Payroll Claim: Non-Central Payroll<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued: Standard | B101—Requisitions are Issued<br>B102—Purchase Orders are Issued<br>B103—Agency Purchase Orders are Issued<br>B104—Encumbrance Estimates are Issued<br>B105—Encumbrance Adjustment: Increase<br>D101—Cost Allocations: Cost of Goods Sold<br>D102—Cost Allocations: Depreciation |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Credits                                                                                                                                                                                                                                                                         |                  |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
| B102—Purchase Orders are Issued<br>B106—Encumbrance Adjustment: Decrease<br>B411—Warrant Claims: Standard Disbursements<br>B421—Payroll Claim: Non-Central Payroll<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued: Standard                                                                                                                                                                                                                                                                                                                                                                              | B101—Requisitions are Issued<br>B102—Purchase Orders are Issued<br>B103—Agency Purchase Orders are Issued<br>B104—Encumbrance Estimates are Issued<br>B105—Encumbrance Adjustment: Increase<br>D101—Cost Allocations: Cost of Goods Sold<br>D102—Cost Allocations: Depreciation |                  |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                 |                  |        |         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                    |                                |                                            | 2501             |                   |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------|------------------|-------------------|
| Account Title                          |                                                                                                                                                                                                                    | ▶ Unaccumulated Bond Discounts |                                            | Account Number ▲ |                   |
| Description                            | Identifies the amount of discount involved in the purchase of investments when the investment is recorded at par value. When used, bond discounts shall be acknowledged as income over the life of the investment. |                                |                                            |                  |                   |
|                                        | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                           |                                |                                            |                  | Debit<br>X Credit |
| Subsidiary Ledgers                     | Agencies are to maintain ledger cards to detail the balance in this account.                                                                                                                                       |                                |                                            |                  |                   |
|                                        | TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                       |                                |                                            |                  |                   |
| Debits                                 |                                                                                                                                                                                                                    |                                | Credits                                    |                  |                   |
| D201—Bond Discount Accumulated         |                                                                                                                                                                                                                    |                                | B432—Warrant Claims: Long-Term Investments |                  |                   |
| Notes                                  |                                                                                                                                                                                                                    |                                |                                            |                  |                   |

|                                        |                                                                                                                                                                                                   |                                    |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                   | 2502                               |
| Account Title                          | ▶ Unallocated Bond Interest Sold                                                                                                                                                                  | ▲ Account Number ▲                 |
| Description                            | <p>Identifies the amount of interest included in the sale of State bonds. Interest sold shall be credited to account 5213—Bond Interest Expense when the applicable interest payment is made.</p> |                                    |
|                                        | <div> <div></div> <div>NORMAL ACCOUNT BALANCE ▶</div> <div> <div>X</div> <div>Debit</div> <div>Credit</div> </div> </div>                                                                         |                                    |
| Subsidiary Ledgers                     | <p>Agencies are to maintain ledger cards to detail the balance in this account.</p>                                                                                                               |                                    |
|                                        | TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                      |                                    |
|                                        | Debits                                                                                                                                                                                            | Credits                            |
|                                        | B318—Bond Interest Sold: Allocated                                                                                                                                                                | B317—Bond Interest Sold: Deposited |
| Notes                                  |                                                                                                                                                                                                   |                                    |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                     | 2503                                             |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| Account Title                          | Accountability for State-dated Warrants                                                                                             | Account Number                                   |
| Description                            | Identifies the amount of uncashed warrants cancelled by the State Auditor.                                                          |                                                  |
|                                        | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> <div>Credit</div> </div> |                                                  |
| Subsidiary Ledgers                     | Agencies are to maintain a file of warrants cancelled notices to detail the balance in this account.                                |                                                  |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                     |                                                  |
| Debits                                 |                                                                                                                                     | Credits                                          |
|                                        |                                                                                                                                     | B393—Cancelled State-dated Warrants are Recorded |
| Notes                                  |                                                                                                                                     |                                                  |

|                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                  |   |       |  |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                                                                                                                                                 | <b>3101</b>                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>Account Title</b>                                                                                                                                            | <b>Estimated Revenue</b>                                                                                                                                                                                                                                                                        | <b>Account Number</b>                                                                                                                                                                                                                                            |   |       |  |        |
| <b>Description</b>                                                                                                                                              | <p>Identifies gross collections anticipated to be collected from State tax levies, fees, licenses, etc., to be used to finance support appropriations, capital outlay appropriations, state aid and benefit appropriations, local assistance appropriations and state grant appropriations.</p> |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                   |                                                                                                                                                                                                                                                                                                 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                               | Debit                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                 | Credit                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Subsidiary Ledgers</b>                                                                                                                                       | Form 432— Income Control Ledger (Estimated)                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                                                                                                                                   | <b>Credits</b>                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                  |   |       |  |        |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                                                                                                                            |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Notes</b>                                                                                                                                                    | All entries made to this account require the approval of the Central Budget Division.                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                  |   |       |  |        |

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                             | <b>3102</b>                                                                                |
| <b>Account Title</b>                                                                                                                                            | <b>Estimated Operating Income</b>                                                                                                                                           | <b>Account Number</b>                                                                      |
| <i>Description</i>                                                                                                                                              | <p>Identifies income anticipated by those accounting entities marketing a product or specific services to State agencies or to the public (enterprise-type activities).</p> |                                                                                            |
|                                                                                                                                                                 | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                               | <input checked="" type="checkbox"/> <b>Debit</b><br><input type="checkbox"/> <b>Credit</b> |
| <i>Subsidiary Ledgers</i>                                                                                                                                       | <p>Form 432 -- Income Control Ledger (Estimated)</p>                                                                                                                        |                                                                                            |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                             |                                                                                            |
| <b>Debits</b>                                                                                                                                                   | <b>Credits</b>                                                                                                                                                              |                                                                                            |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections        |                                                                                            |
| <i>Notes</i>                                                                                                                                                    | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                         |                                                                                            |

|                                                                                                                                                                 |                                                                                                                                                                      |                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                      | <b>3103</b>                                                                  |
| Account Title                                                                                                                                                   | ▶ <b>Estimated Federal Grant and Cost Sharing Income</b>                                                                                                             | Account Number ▲                                                             |
| Description                                                                                                                                                     | <p>Identifies income collections anticipated to be received from the federal government—regardless of the disposition made of amounts received.</p>                  |                                                                              |
|                                                                                                                                                                 | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                      | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                              | <p>Form 432 — Income Control Ledger (Estimated)</p>                                                                                                                  |                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                      |                                                                              |
| <b>Debits</b>                                                                                                                                                   | <b>Credits</b>                                                                                                                                                       |                                                                              |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                                                                              |
| Notes                                                                                                                                                           | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                  |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                      |                    | 3104            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|
| Account Title                                                                                                                                                   | ▶ Estimated Private Grant Income                                                                                                                                     | ▲ Account Number ▲ |                 |
| Description                                                                                                                                                     | <p>Identifies anticipated income collections in the form of grants made to the State from private sources.</p>                                                       |                    |                 |
|                                                                                                                                                                 | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                      | X                  | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432— Income Control Ledger (Estimated)                                                                                                                          |                    |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                                      |                    |                 |
| Debits                                                                                                                                                          |                                                                                                                                                                      | Credits            |                 |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                    |                 |
| Notes                                                                                                                                                           | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                                         |                    |                 |



|                                                                                                                                                                 |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                                      | 3105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Account<br>Title                                                                                                                                                | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> <b>Estimated Interest Income</b> </div> | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> Account<br/>Number </div>                                                                                                                                                                                                                                                                                                                                                  |
| Description                                                                                                                                                     | <p>Identifies income anticipated to be received from interest earnings—regardless of the source or nature of monies invested.</p>                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                                                                                                                                                 | <b>NORMAL ACCOUNT BALANCE</b> <div style="display: inline-block; width: 10px; height: 10px; background-color: black; transform: rotate(45deg); margin-left: 5px;"></div>             | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; border: 1px solid black; margin-right: 5px; text-align: center; line-height: 10px;">X</div> <div style="border: 1px solid black; padding: 2px;">Debit</div> </div> <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; border: 1px solid black; margin-right: 5px; text-align: center; line-height: 10px;"></div> <div style="border: 1px solid black; padding: 2px;">Credit</div> </div> |
| Subsidiary<br>Ledgers                                                                                                                                           | <p>Form 432 – Income Control Ledger (Estimated)</p>                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Debits</b>                                                                                                                                                   | <b>Credits</b>                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Notes                                                                                                                                                           | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

|                                                                                                                                                                 |                                                                                                                                                                            |                                                                                                                                                                                                                                                              |   |       |  |        |
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| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                            | 3106                                                                                                                                                                                                                                                         |   |       |  |        |
| Account Title                                                                                                                                                   | ▶ Estimated Investment Earnings                                                                                                                                            | ▲ Account Number ▲                                                                                                                                                                                                                                           |   |       |  |        |
| Description                                                                                                                                                     | <p>Identifies income collections anticipated to be received from earnings on investments—regardless of the source of monies utilized in making the subject investment.</p> |                                                                                                                                                                                                                                                              |   |       |  |        |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                        |                                                                                                                                                                            | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="font-size: 0.8em;">Debit</td> </tr> <tr> <td></td> <td style="font-size: 0.8em;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                               | Debit                                                                                                                                                                      |                                                                                                                                                                                                                                                              |   |       |  |        |
|                                                                                                                                                                 | Credit                                                                                                                                                                     |                                                                                                                                                                                                                                                              |   |       |  |        |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                                                                               |                                                                                                                                                                                                                                                              |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                                            |                                                                                                                                                                                                                                                              |   |       |  |        |
| Debits                                                                                                                                                          |                                                                                                                                                                            | Credits                                                                                                                                                                                                                                                      |   |       |  |        |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                            | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                                                                                         |   |       |  |        |
| Notes                                                                                                                                                           | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                        |                                                                                                                                                                                                                                                              |   |       |  |        |

|                                                                                                                                                                              |                                                                                                                                                                                   |                                                                                                                                                                                                                                                        |   |       |  |        |
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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                |                                                                                                                                                                                   | <b>3107</b>                                                                                                                                                                                                                                            |   |       |  |        |
| <b>Account Title</b>                                                                                                                                                         | <b>Estimated Fiduciary Income</b>                                                                                                                                                 | <b>Account Number</b>                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Description</b>                                                                                                                                                           | <p>Identifies income anticipated to be collected by a State accounting entity to be administered by the State in a trust or fiduciary capacity.</p>                               |                                                                                                                                                                                                                                                        |   |       |  |        |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                              |                                                                                                                                                                                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                            | Debit                                                                                                                                                                             |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                                                                                                                                                              | Credit                                                                                                                                                                            |                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>Subsidiary Ledgers</b>                                                                                                                                                    | <p>Form 432 – Income Control Ledger (Estimated)</p>                                                                                                                               |                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                          |                                                                                                                                                                                   |                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>Debits</b>                                                                                                                                                                | <b>Credits</b>                                                                                                                                                                    |                                                                                                                                                                                                                                                        |   |       |  |        |
| <p>A201—Income Budget Authorizations<br/> A202—Income Budget Authorizations: Allocations<br/> F602—Closing Budgeted Income Accounts:<br/> Collections Exceeded Estimated</p> | <p>A202—Income Budget Authorizations: Allocations<br/> F401—Closing Income Accounts: Standard<br/> F601—Closing Budgeted Income Accounts:<br/> Estimated Exceeded Collections</p> |                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>Notes</b>                                                                                                                                                                 | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                               |                                                                                                                                                                                                                                                        |   |       |  |        |

|                                                                                                                                                                 |                                                                                                                                                                                          |                                                                                                                                                                      |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                                          | <b>3108</b>                                                                                                                                                          |        |
| Account Title                                                                                                                                                   | ▶ <b>Estimated Pro-Rata Income</b>                                                                                                                                                       | ▲ Account Number ▲                                                                                                                                                   |        |
| Description                                                                                                                                                     | Identifies anticipated income to be collected from State accounting entities to cover the estimated cost of general administrative services provided to the subject accounting entities. |                                                                                                                                                                      |        |
|                                                                                                                                                                 |                                                                                                                                                                                          |                                                                                                                                                                      |        |
|                                                                                                                                                                 | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                          | x                                                                                                                                                                    | Debit  |
|                                                                                                                                                                 |                                                                                                                                                                                          |                                                                                                                                                                      | Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432 — Income Control Ledger (Estimated)                                                                                                                                             |                                                                                                                                                                      |        |
|                                                                                                                                                                 |                                                                                                                                                                                          |                                                                                                                                                                      |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                                          |                                                                                                                                                                      |        |
| <b>Debits</b>                                                                                                                                                   |                                                                                                                                                                                          | <b>Credits</b>                                                                                                                                                       |        |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                                          | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |        |
|                                                                                                                                                                 |                                                                                                                                                                                          |                                                                                                                                                                      |        |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                                                    |                                                                                                                                                                      |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                           |                         |                                                                                                                                                                      | 3109           |                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                   |                                                                                                           | Estimated Bond Proceeds |                                                                                                                                                                      | Account Number |                                                                                                       |
| Description                                                                                                                                                     | Identifies anticipated income to be derived from the sale of bonds.                                       |                         |                                                                                                                                                                      |                |                                                                                                       |
|                                                                                                                                                                 | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> NORMAL ACCOUNT BALANCE </div> |                         |                                                                                                                                                                      |                | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> X Debit<br/>Credit </div> |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                              |                         |                                                                                                                                                                      |                |                                                                                                       |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                           |                         |                                                                                                                                                                      |                |                                                                                                       |
| Debits                                                                                                                                                          |                                                                                                           |                         | Credits                                                                                                                                                              |                |                                                                                                       |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                           |                         | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                |                                                                                                       |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                     |                         |                                                                                                                                                                      |                |                                                                                                       |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                        |                                                                                                                                                                      | 3110 |                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------------------------------------------------------------------------|
| Account Title                                                                                                                                                   | Estimated Asset Sale Proceeds                                                                                          |                                                                                                                                                                      |      | Account Number                                                               |
| Description                                                                                                                                                     | Identifies income anticipated to be derived from the sale of State assets owned by non-enterprise accounting entities. |                                                                                                                                                                      |      |                                                                              |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE ▶                                                                                               |                                                                                                                                                                      |      | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                           |                                                                                                                                                                      |      |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                        |                                                                                                                                                                      |      |                                                                              |
| Debits                                                                                                                                                          |                                                                                                                        | Credits                                                                                                                                                              |      |                                                                              |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                        | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |      |                                                                              |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                  |                                                                                                                                                                      |      |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                                                                                                                                               | 3111                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                   | Revenue Appropriations                                                                                                                                                                                                                                                                        | Account Number                                                                                                                                                               |
| Description                                                                                                                                                     | Identifies the amount of revenue appropriated from one accounting entity to supply the financial needs of another.                                                                                                                                                                            |                                                                                                                                                                              |
|                                                                                                                                                                 | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="background-color: #cccccc; width: 100px; height: 20px;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="border: 1px solid black; padding: 2px;">X</div> <div>Debit<br/>Credit</div> </div> |                                                                                                                                                                              |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                                                                                                                                                                                                  |                                                                                                                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                              |
| <b>Debits</b>                                                                                                                                                   |                                                                                                                                                                                                                                                                                               | <b>Credits</b>                                                                                                                                                               |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                                                                                                                                               | A202—Income Budget Authorizations: Allocations<br>F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                                                                                                                                                         |                                                                                                                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                                |                                                                                                                                                                                             | 3112 |                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------------------------------------------------------------------------|
| Account Title                                                                                                                                                   | Estimated Income Collections Clearing—State                                                                                                                                    |                                                                                                                                                                                             |      | Account Number ▲                                                             |
| Description                                                                                                                                                     | <p>Identifies anticipated income to be collected by one accounting entity in behalf of another which is to be subsequently transferred to the recipient accounting entity.</p> |                                                                                                                                                                                             |      |                                                                              |
|                                                                                                                                                                 | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ►                                              |                                                                                                                                                                                             |      | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432 — Income Control Ledger (Estimated)                                                                                                                                   |                                                                                                                                                                                             |      |                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                                |                                                                                                                                                                                             |      |                                                                              |
| <b>Debits</b>                                                                                                                                                   |                                                                                                                                                                                | <b>Credits</b>                                                                                                                                                                              |      |                                                                              |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                                | A202—Income Budget Authorizations: Allocations<br>F403—Closing Income Accounts: Income<br>Collections Clearance<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |      |                                                                              |
| Notes                                                                                                                                                           | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                                                   |                                                                                                                                                                                             |      |                                                                              |



|                                                                                                                                                                              |                                                                                                                                                                                                            |                                                                                                                                                                                                                                                     |   |       |  |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                |                                                                                                                                                                                                            | <b>3113</b>                                                                                                                                                                                                                                         |   |       |  |        |
| <b>Account Title</b>                                                                                                                                                         | <b>Estimated Income Collections Clearing—Other</b>                                                                                                                                                         | <b>Account Number</b>                                                                                                                                                                                                                               |   |       |  |        |
| <b>Description</b>                                                                                                                                                           | <p>Identifies anticipated collections to be made by the State solely in behalf of non-State governmental entities and subsequently transferred to the non-State governmental entities.</p>                 |                                                                                                                                                                                                                                                     |   |       |  |        |
|                                                                                                                                                                              | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                              | <table border="1" style="float: right; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="text-align: left;">Debit</td> </tr> <tr> <td></td> <td style="text-align: left;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                            | Debit                                                                                                                                                                                                      |                                                                                                                                                                                                                                                     |   |       |  |        |
|                                                                                                                                                                              | Credit                                                                                                                                                                                                     |                                                                                                                                                                                                                                                     |   |       |  |        |
| <b>Subsidiary Ledgers</b>                                                                                                                                                    | <p>Form 432 — Income Control Ledger (Estimated)</p>                                                                                                                                                        |                                                                                                                                                                                                                                                     |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                          |                                                                                                                                                                                                            |                                                                                                                                                                                                                                                     |   |       |  |        |
| <b>Debits</b>                                                                                                                                                                | <b>Credits</b>                                                                                                                                                                                             |                                                                                                                                                                                                                                                     |   |       |  |        |
| <p>A201—Income Budget Authorizations<br/> A202—Income Budget Authorizations: Allocations<br/> F602—Closing Budgeted Income Accounts;<br/> Collections Exceeded Estimated</p> | <p>A202—Income Budget Authorizations: Allocations<br/> F403—Closing Income Accounts: Income<br/> Collections Clearance<br/> F601—Closing Budgeted Income Accounts:<br/> Estimated Exceeded Collections</p> |                                                                                                                                                                                                                                                     |   |       |  |        |
| <b>Notes</b>                                                                                                                                                                 | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                                        |                                                                                                                                                                                                                                                     |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                                                                   | 3114                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                   | Estimated Reimbursements                                                                                                                                                                                          | Account Number                                                                                                                                                               |
| Description                                                                                                                                                     | <p>Identifies anticipated expenditure recoveries to be collected by the State for services rendered or commodities furnished by non-enterprise accounting entities to State or non-State agencies or persons.</p> |                                                                                                                                                                              |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE                                                                                                                                                                                            | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit                                                                                                 |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                                                                                                                      |                                                                                                                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                                                                                   |                                                                                                                                                                              |
| Debits                                                                                                                                                          |                                                                                                                                                                                                                   | Credits                                                                                                                                                                      |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                                                                   | A202—Income Budget Authorizations: Allocations<br>F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                                                                             |                                                                                                                                                                              |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                     | <b>3115</b>                                                                                                                                                                                                                                                      |        |         |                                                                                                                           |                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|---------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ▶ <b>Estimated Sinking Fund Revenue</b>                                                                                                                                                                                             | ▲ <b>Account Number</b> ▲                                                                                                                                                                                                                                        |        |         |                                                                                                                           |                                                                                                                            |
| <i>Description</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>Identifies the amount required to retire bonds and/or pay interest due on bonds outstanding wherein the required amounts are to be directly provided through dedicated taxes, licenses, fees or other State revenue sources.</p> |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                           |                                                                                                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                     | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X      | Debit   |                                                                                                                           | Credit                                                                                                                     |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Debit                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                           |                                                                                                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Credit                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                           |                                                                                                                            |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Form 432 – Income Control Ledger (Estimated)                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                           |                                                                                                                            |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                           |                                                                                                                            |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> <tr> <td style="vertical-align: top; padding: 5px;"> A301—Sinking Fund: Current Income Requirement<br/> F602—Closing Budgeted Income Accounts:<br/> Collections Exceeded Estimated </td> <td style="vertical-align: top; padding: 5px;"> F402—Closing Income Accounts: Standard (cont.)<br/> F601—Closing Budgeted Income Accounts:<br/> Estimated Exceeded Collections </td> </tr> </table> |                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  | Debits | Credits | A301—Sinking Fund: Current Income Requirement<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Credits                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                           |                                                                                                                            |
| A301—Sinking Fund: Current Income Requirement<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                                                                                                          |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                           |                                                                                                                            |
| <i>Notes</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                                                                 |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                           |                                                                                                                            |

|                                                                                                                           |                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                  |   |       |  |        |
|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                             |                                                                                                                                                                                                                                                                                                   | <b>3116</b>                                                                                                                                                                                                                                                      |   |       |  |        |
| Account Title                                                                                                             | ▶ <b>Estimated Sinking Fund Contribution</b>                                                                                                                                                                                                                                                      | ▲ Account Number ▲                                                                                                                                                                                                                                               |   |       |  |        |
| Description                                                                                                               | <p>Identifies the requirements of sinking funds to retire bonds and pay interest due wherein the source of the contribution is to be derived from non-Treasury Fund accounting entities or the amounts to be contributed have previously been identified as a more specific source of income.</p> |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                           | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                                                                   | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                         | Debit                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                           | Credit                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                                                                                                        | <p>Form 432 — Income Control Ledger (Estimated)</p>                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                       |                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                                                                                             | <b>Credits</b>                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                  |   |       |  |        |
| A301—Sinking Fund: Current Income Requirement<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |   |       |  |        |
| Notes                                                                                                                     | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |   |       |  |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3117

Account  
Title

Estimated Excess Sinking Fund Transfers

Account  
Number

Description

Identifies the total amounts anticipated to be received from Sinking Fund accounts which have accumulated monies exceeding the needs of the Sinking Fund account.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Form 432 – Income Control Ledger (Estimated)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

A201—Income Budget Authorizations  
F602—Closing Budgeted Income Accounts:  
Collections Exceeded Estimated

## Credits

A202—Income Budget Authorizations: Allocations  
F402—Closing Income Accounts: Standard (cont.)  
F601—Closing Budgeted Income Accounts:  
Estimated Exceeded Collections

Notes

All entries made to this account require the approval of the Central Budget Division.

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                         |                                                                                                                                                            |                                                                                                                                                                              | 3118                      |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--|
| Account Title                                                                                                                                                  | Estimated Income – Other                                                                                                                                   |                                                                                                                                                                              | Account Number ▲          |  |
| Description                                                                                                                                                    | <p>Identifies the total amount of revenue anticipated to be received from sources not accurately identified in other budgetary income control accounts</p> |                                                                                                                                                                              |                           |  |
|                                                                                                                                                                | <p><b>NORMAL ACCOUNT BALANCE</b> ►</p>                                                                                                                     |                                                                                                                                                                              | <p>X Debit<br/>Credit</p> |  |
| Subsidiary Ledgers                                                                                                                                             | <p>Form 432 – Income Control Ledger (Estimated)</p>                                                                                                        |                                                                                                                                                                              |                           |  |
|                                                                                                                                                                | <p><b>TYPICAL ACCOUNT TRANSACTIONS</b></p>                                                                                                                 |                                                                                                                                                                              |                           |  |
| Debits                                                                                                                                                         |                                                                                                                                                            | Credits                                                                                                                                                                      |                           |  |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts<br>Collections Exceeded Estimated |                                                                                                                                                            | A202—Income Budget Authorizations: Allocations<br>F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                           |  |
| Notes                                                                                                                                                          | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                        |                                                                                                                                                                              |                           |  |

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                   |                |       |   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------|---|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>3201</b>                                                                                                                                       |                |       |   |
| Account Title                                                                                                                                                                                         | Support Appropriations                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                   | Account Number |       |   |
| Description                                                                                                                                                                                           | Identifies amounts appropriated or authorized to cover the general cost of operating State government.                                                                                                                                                                                                                                                                                                              |                                                                                                                                                   |                |       |   |
|                                                                                                                                                                                                       | <div style="display: flex; justify-content: space-between;"> <div style="width: 10%; background-color: #cccccc;"></div> <div style="width: 70%; text-align: center;">NORMAL ACCOUNT BALANCE</div> <div style="width: 10%; text-align: center;">▶</div> <div style="width: 10%; text-align: center;"> <table border="1"> <tr><td>Debit</td></tr> <tr><td>X</td></tr> <tr><td>Credit</td></tr> </table> </div> </div> |                                                                                                                                                   |                | Debit | X |
| Debit                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                   |                |       |   |
| X                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                   |                |       |   |
| Credit                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                   |                |       |   |
| Subsidiary Ledgers                                                                                                                                                                                    | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                   |                |       |   |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                   |                |       |   |
| <b>Debits</b>                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Credits</b>                                                                                                                                    |                |       |   |
| A112—Expenditure Budget Authorizations—Allotments<br>A113—Expenditure Budget Authorizations—Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                                                                                                                                                                                                                                                                                                     | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations—Allotments<br>A113—Expenditure Budget Authorizations—Allocations |                |       |   |
| Notes                                                                                                                                                                                                 | All entries made to this account require the approval of the Central Budget Division.                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                   |                |       |   |

|                                                                                                                                                                                                                                    |                                                                                                                                                                            |                                                                                                                                                                                                                                                                 |  |       |   |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                      |                                                                                                                                                                            | <b>3202</b>                                                                                                                                                                                                                                                     |  |       |   |        |
| Account Title                                                                                                                                                                                                                      | ▶ <b>Capital Outlay Appropriations</b>                                                                                                                                     | ▲ Account Number ▲                                                                                                                                                                                                                                              |  |       |   |        |
| Description                                                                                                                                                                                                                        | <p>Identifies amounts, appropriated or authorized, to purchase land or construct buildings or finance major improvements.</p>                                              |                                                                                                                                                                                                                                                                 |  |       |   |        |
|                                                                                                                                                                                                                                    | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                            | <table border="1" style="float: right; border-collapse: collapse;"> <tr> <td style="width: 50px;"></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                                                                                                                    | Debit                                                                                                                                                                      |                                                                                                                                                                                                                                                                 |  |       |   |        |
| X                                                                                                                                                                                                                                  | Credit                                                                                                                                                                     |                                                                                                                                                                                                                                                                 |  |       |   |        |
| Subsidiary Ledgers                                                                                                                                                                                                                 | <p>Form 431 – Expenditure Control Ledger (Authorized)</p>                                                                                                                  |                                                                                                                                                                                                                                                                 |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                |                                                                                                                                                                            |                                                                                                                                                                                                                                                                 |  |       |   |        |
| <b>Debits</b>                                                                                                                                                                                                                      | <b>Credits</b>                                                                                                                                                             |                                                                                                                                                                                                                                                                 |  |       |   |        |
| <p>A112—Expenditure Budget Authorizations:<br/>Allotments</p> <p>A113—Expenditure Budget Authorizations:<br/>Allocations</p> <p>F101—Closing Disbursement Accounts: Standard</p> <p>F501—Closing Budgeted Disbursement Account</p> | <p>A111—Expenditure Budget Authorizations</p> <p>A112—Expenditure Budget Authorizations:<br/>Allotments</p> <p>A113—Expenditure Budget Authorizations:<br/>Allocations</p> |                                                                                                                                                                                                                                                                 |  |       |   |        |
| Notes                                                                                                                                                                                                                              | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                        |                                                                                                                                                                                                                                                                 |  |       |   |        |



|                                                     |                                                                                                                                                           |                                                     |
|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY              |                                                                                                                                                           | 3203                                                |
| Account Title                                       | State Aid and Benefit Appropriations                                                                                                                      | Account Number                                      |
| Description                                         | Identifies the total amount, authorized or appropriated, to be paid directly by the State to recipients to provide them with financial aid or assistance. |                                                     |
|                                                     | NORMAL ACCOUNT BALANCE                                                                                                                                    |                                                     |
| Subsidiary Ledgers                                  | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                        |                                                     |
|                                                     | TYPICAL ACCOUNT TRANSACTIONS                                                                                                                              |                                                     |
| Debits                                              |                                                                                                                                                           | Credits                                             |
| A112–Expenditure Budget Authorizations: Allotments  |                                                                                                                                                           | A111–Expenditure Budget Authorizations              |
| A113–Expenditure Budget Authorizations: Allocations |                                                                                                                                                           | A112–Expenditure Budget Authorizations: Allotments  |
| F101–Closing Disbursement Accounts: Standard        |                                                                                                                                                           | A113–Expenditure Budget Authorizations: Allocations |
| F501–Closing Budgeted Disbursement Account          |                                                                                                                                                           |                                                     |
| Notes                                               | All entries made to this account require the approval of the Central Budget Division.                                                                     |                                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                        |                                                                                                                                                                 |                                                                                                                                                           | 3204                                                                                                  |  |       |   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--|-------|---|
| Account Title                                                                                                                                                                                                 | Local Assistance Appropriations                                                                                                                                 | Account Number                                                                                                                                            |                                                                                                       |  |       |   |
| Description                                                                                                                                                                                                   | Identifies amounts, appropriated or authorized, to be paid by the State to non-State governmental entities to be expended by the non-State governmental entity. |                                                                                                                                                           |                                                                                                       |  |       |   |
|                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE                                                                                                                                          |                                                                                                                                                           | <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table> |  | Debit | X |
|                                                                                                                                                                                                               | Debit                                                                                                                                                           |                                                                                                                                                           |                                                                                                       |  |       |   |
| X                                                                                                                                                                                                             | Credit                                                                                                                                                          |                                                                                                                                                           |                                                                                                       |  |       |   |
| Subsidiary Ledgers                                                                                                                                                                                            | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                              |                                                                                                                                                           |                                                                                                       |  |       |   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                  |                                                                                                                                                                 |                                                                                                                                                           |                                                                                                       |  |       |   |
| Debits                                                                                                                                                                                                        |                                                                                                                                                                 | Credits                                                                                                                                                   |                                                                                                       |  |       |   |
| A112–Expenditure Budget Authorizations:<br>Allotments<br>A113–Expenditure Budget Authorizations:<br>Allocations<br>F101–Closing Disbursement Accounts: Standard<br>F501–Closing Budgeted Disbursement Account |                                                                                                                                                                 | A111–Expenditure Budget Authorizations<br>A112–Expenditure Budget Authorizations:<br>Allotments<br>A113–Expenditure Budget Authorizations:<br>Allocations |                                                                                                       |  |       |   |
| Notes                                                                                                                                                                                                         | All entries made to this account require the approval of the Central Budget Division.                                                                           |                                                                                                                                                           |                                                                                                       |  |       |   |

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                        |                                                                                                                                       |                                                                                                                                                           | 3205              |
| Account Title                                                                                                                                                                                                 | Authorized State Grants                                                                                                               | Account Number                                                                                                                                            |                   |
| Description                                                                                                                                                                                                   | Identifies amounts of State monies, authorized or appropriated, to be given to non-State governmental entities in the form of grants. |                                                                                                                                                           |                   |
|                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE                                                                                                                |                                                                                                                                                           | X Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                            | Form 431 – Expenditure Control Ledger (Authorized)                                                                                    |                                                                                                                                                           |                   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                  |                                                                                                                                       |                                                                                                                                                           |                   |
| Debits                                                                                                                                                                                                        |                                                                                                                                       | Credits                                                                                                                                                   |                   |
| A112–Expenditure Budget Authorizations:<br>Allotments<br>A113–Expenditure Budget Authorizations:<br>Allocations<br>F101–Closing Disbursement Accounts: Standard<br>F501–Closing Budgeted Disbursement Account |                                                                                                                                       | A111–Expenditure Budget Authorizations<br>A112–Expenditure Budget Authorizations:<br>Allotments<br>A113–Expenditure Budget Authorizations:<br>Allocations |                   |
| Notes                                                                                                                                                                                                         | All entries made to this account require the approval of the Central Budget Division.                                                 |                                                                                                                                                           |                   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                        |                                                                                                                                                        | 3206                                                                                                                                                      |                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Account Title                                                                                                                                                                                                 |                                                                                                                                                        |                                                                                                                                                           | Account Number  |
|                                                                                                                                                                                                               | ▶ Anticipated Federal Grant Transfers                                                                                                                  |                                                                                                                                                           | ▲               |
| Description                                                                                                                                                                                                   | <p>Identifies the amount of federal grants received by the State which are to be transferred as federal grants to non-State governmental entities.</p> |                                                                                                                                                           |                 |
|                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE ▶                                                                                                                               | X                                                                                                                                                         | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                            | <p>Form 431 – Expenditure Control Ledger (Authorized)</p>                                                                                              |                                                                                                                                                           |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                  |                                                                                                                                                        |                                                                                                                                                           |                 |
| Debits                                                                                                                                                                                                        |                                                                                                                                                        | Credits                                                                                                                                                   |                 |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                                        | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations |                 |
| Notes                                                                                                                                                                                                         | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                    |                                                                                                                                                           |                 |

|                                                                                                                                                                                                               |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                 |                                                                                                                                                     | <b>3207</b>                                                                                                                                                                                                                                                               |  |       |   |        |
| <b>Account Title</b>                                                                                                                                                                                          | <b>Authorized Fiduciary Disbursements</b>                                                                                                           | <b>Account Number</b>                                                                                                                                                                                                                                                     |  |       |   |        |
| <b>Description</b>                                                                                                                                                                                            | <p>Identifies amounts, authorized or appropriated, to be disbursed from monies held by the State in a trust, safekeeping or fiduciary capacity.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
|                                                                                                                                                                                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                       | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">x</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | x | Credit |
|                                                                                                                                                                                                               | Debit                                                                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
| x                                                                                                                                                                                                             | Credit                                                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                     | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                  |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                           |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                                                                                                                                 |                                                                                                                                                     | <b>Credits</b>                                                                                                                                                                                                                                                            |  |       |   |        |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                                     | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations                                                                                                                 |  |       |   |        |
| <b>Notes</b>                                                                                                                                                                                                  | All entries made to this account require the approval of the Central Budget Division.                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |

|                                                                                                                                                                                                           |                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                         |  |              |   |               |
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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                             |                                                                                                                                                                                                                          | <b>3208</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| Account Title                                                                                                                                                                                             | ▶ <b>Authorized Operating Expenses</b>                                                                                                                                                                                   | ▲ Account Number ▲                                                                                                                                                                                                                                                                      |  |              |   |               |
| <b>Description</b>                                                                                                                                                                                        | <p>Identifies amounts, authorized or appropriated, to be disbursed from enterprise-type accounts for the purpose of paying the cost of materials sold or the cost of services received from which income is derived.</p> |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|                                                                                                                                                                                                           | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                                                                                                                           | <b>Debit</b>                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                                                                                                                                         | <b>Credit</b>                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                 | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                                                                                       |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                       |                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                                                                                                                             | <b>Credits</b>                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F102—Year-end Accruals: Standard (cont.)<br>F501—Closing Budgeted Disbursement Account | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations                                                                |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Notes</b>                                                                                                                                                                                              | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                                                      |                                                                                                                                                                                                                                                                                         |  |              |   |               |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3209

Account  
Title

Authorized Transfers – Out

Account  
Number ▲

Description

Identifies amounts to be transferred from one accounting entity to another pursuant to an appropriation to do so.

**NORMAL ACCOUNT BALANCE** ►

Debit

X Credit

Subsidiary  
Ledgers

Form 431 – Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

### Debits

A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations  
F101—Closing Disbursement Accounts: Standard  
F501—Closing Budgeted Disbursement Account

### Credits

A111—Expenditure Budget Authorizations  
A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations

Notes

*All entries made to this account require the approval of the Central Budget Division.*

|                                                                                                                                                                                                               |                                                                                                                                                           |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                 |                                                                                                                                                           | <b>3210</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>Account Title</b>                                                                                                                                                                                          | <b>Anticipated Income Refunds</b>                                                                                                                         | <b>Account Number</b>                                                                                                                                                                                                                                                                   |  |              |   |               |
| <b>Description</b>                                                                                                                                                                                            | <p>Identifies income collections which are authorized or appropriated to be refunded by non-income collections clearing accounts.</p>                     |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|                                                                                                                                                                                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                                                                                                                               | <b>Debit</b>                                                                                                                                              |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                                                                                                                                             | <b>Credit</b>                                                                                                                                             |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                     | Form 431 — Expenditure Control Ledger (Authorized)                                                                                                        |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                                                                                                                                 | <b>Credits</b>                                                                                                                                            |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Notes</b>                                                                                                                                                                                                  | All entries made to this account require the approval of the Central Budget Division.                                                                     |                                                                                                                                                                                                                                                                                         |  |              |   |               |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                           |                                                                                                                                                                                                                                                                           |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                           | <b>3211</b>                                                                                                                                                                                                                                                               |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Anticipated Income Refunds – Clearance</b>                                                                                                             | <b>▲ Account Number ▲</b>                                                                                                                                                                                                                                                 |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
| <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Identifies income collections authorized or appropriated to be refunded by income collection clearance accounts.</p>                                   |                                                                                                                                                                                                                                                                           |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
| <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                           | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |               | Debit          | X                                                                                                                                                                                                                                  | Credit                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Debit                                                                                                                                                     |                                                                                                                                                                                                                                                                           |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Credit                                                                                                                                                    |                                                                                                                                                                                                                                                                           |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Form 431– Expenditure Control Ledger (Authorized)</p>                                                                                                  |                                                                                                                                                                                                                                                                           |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                           |                                                                                                                                                                                                                                                                           |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"><b>Debits</b></td> <td style="width: 50%; text-align: center;"><b>Credits</b></td> </tr> <tr> <td style="vertical-align: top; padding: 5px;"> A112–Expenditure Budget Authorizations:<br/>           Allotments<br/> A113–Expenditure Budget Authorizations:<br/>           Allocations<br/> F103–Closing Disbursement Accounts: Income<br/>           Refunds – Clearance<br/> F501–Closing Budgeted Disbursement Account </td> <td style="vertical-align: top; padding: 5px;"> A111–Expenditure Budget Authorizations<br/> A112–Expenditure Budget Authorizations:<br/>           Allotments<br/> A113–Expenditure Budget Authorizations:<br/>           Allocations </td> </tr> </table> |                                                                                                                                                           |                                                                                                                                                                                                                                                                           | <b>Debits</b> | <b>Credits</b> | A112–Expenditure Budget Authorizations:<br>Allotments<br>A113–Expenditure Budget Authorizations:<br>Allocations<br>F103–Closing Disbursement Accounts: Income<br>Refunds – Clearance<br>F501–Closing Budgeted Disbursement Account | A111–Expenditure Budget Authorizations<br>A112–Expenditure Budget Authorizations:<br>Allotments<br>A113–Expenditure Budget Authorizations:<br>Allocations |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Credits</b>                                                                                                                                            |                                                                                                                                                                                                                                                                           |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
| A112–Expenditure Budget Authorizations:<br>Allotments<br>A113–Expenditure Budget Authorizations:<br>Allocations<br>F103–Closing Disbursement Accounts: Income<br>Refunds – Clearance<br>F501–Closing Budgeted Disbursement Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | A111–Expenditure Budget Authorizations<br>A112–Expenditure Budget Authorizations:<br>Allotments<br>A113–Expenditure Budget Authorizations:<br>Allocations |                                                                                                                                                                                                                                                                           |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                       |                                                                                                                                                                                                                                                                           |               |                |                                                                                                                                                                                                                                    |                                                                                                                                                           |

|                                                                                                         |                                                                                                                          |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                           |                                                                                                                          | <b>3212</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>Account Title</b>                                                                                    | <b>Authorized Bond Retirement Disbursements</b>                                                                          | <b>Account Number</b>                                                                                                                                                                                                                                                                   |  |              |   |               |
| <i>Description</i>                                                                                      | <p>Identifies the amount to be disbursed from Sinking Fund accounts to retire bonds maturing during the fiscal year.</p> |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|                                                                                                         | <b>NORMAL ACCOUNT BALANCE</b>                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                         | <b>Debit</b>                                                                                                             |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                                       | <b>Credit</b>                                                                                                            |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <i>Subsidiary Ledgers</i>                                                                               | <p>Form 431 – Expenditure Control Ledger (Authorized)</p>                                                                |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                     |                                                                                                                          |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                           | <b>Credits</b>                                                                                                           |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <p>F104—Closing Disbursement Accounts: Bond Accounts<br/>F501—Closing Budgeted Disbursement Account</p> | <p>A401—Sinking Fund: Current Disbursement Requirements</p>                                                              |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <i>Notes</i>                                                                                            | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                      |                                                                                                                                                                                                                                                                                         |  |              |   |               |

|                                                                                                                                   |                                                                                                                    |                                                                                                                                                                                                                                                                           |  |       |   |        |
|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                     |                                                                                                                    | <b>3213</b>                                                                                                                                                                                                                                                               |  |       |   |        |
| Account Title                                                                                                                     | ▶ <b>Authorized Bond Interest Expense</b>                                                                          | ▲ Account Number ▲                                                                                                                                                                                                                                                        |  |       |   |        |
| Description                                                                                                                       | <p>Identifies the amounts to be disbursed from Sinking Fund accounts to pay interest due on bonds outstanding.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶ |                                                                                                                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                   | Debit                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                                                 | Credit                                                                                                             |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Subsidiary Ledgers                                                                                                                | <p>Form 431 — Expenditure Control Ledger (Authorized)</p>                                                          |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                               |                                                                                                                    |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                                                     |                                                                                                                    | <b>Credits</b>                                                                                                                                                                                                                                                            |  |       |   |        |
| <p>F104—Closing Disbursement Accounts: Bond Accounts</p> <p>F501—Closing Budgeted Disbursement Account</p>                        |                                                                                                                    | <p>A401—Sinking Fund: Current Disbursement Requirements</p>                                                                                                                                                                                                               |  |       |   |        |
| Notes                                                                                                                             | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                |                                                                                                                                                                                                                                                                           |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                          |                                                                                                                                                                 | 3214                                                 |
|-------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Account Title                                                                                   | Anticipated Fiscal Agent Fees                                                                                                                                   | Account Number                                       |
| Description                                                                                     | Identifies amounts anticipated to be paid to fiscal agents for services provided in the process of retiring State bonds or making applicable interest payments. |                                                      |
|                                                                                                 | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> <div>Credit</div> </div>                             |                                                      |
| Subsidiary Ledgers                                                                              | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                              |                                                      |
| TYPICAL ACCOUNT TRANSACTIONS                                                                    |                                                                                                                                                                 |                                                      |
| Debits                                                                                          |                                                                                                                                                                 | Credits                                              |
| F104—Closing Disbursement Accounts: Bond Accounts<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                                                 | A401—Sinking Fund: Current Disbursement Requirements |
| Notes                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                           |                                                      |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                       |                                                                                                                                          |                                                                                                                                                            | 3215 |                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----------------|
| Account Title                                                                                                                                                                                                |                                                                                                                                          | Appropriations — Other                                                                                                                                     |      | Account Number  |
| Description                                                                                                                                                                                                  | Identifies amounts authorized for expenditure wherein the amount so provided is not properly accounted under the other control accounts. |                                                                                                                                                            |      |                 |
|                                                                                                                                                                                                              | NORMAL ACCOUNT BALANCE                                                                                                                   |                                                                                                                                                            | X    | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                           | Form 432 — Expenditure Control Ledger (Authorized)                                                                                       |                                                                                                                                                            |      |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                 |                                                                                                                                          |                                                                                                                                                            |      |                 |
| Debits                                                                                                                                                                                                       |                                                                                                                                          | Credits                                                                                                                                                    |      |                 |
| A112—Expenditure Budget Authorizations—<br>Allotments<br>A113—Expenditure Budget Authorizations<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                          | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations :<br>Allocations |      |                 |
| Notes                                                                                                                                                                                                        | All entries made to this account require the approval of the Central Budget Division.                                                    |                                                                                                                                                            |      |                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                 |                                                                                                                                                                                                         | 3216                                      |
|----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| Account Title                                                                          | Anticipated Expenditure Allocations                                                                                                                                                                     | Account Number                            |
| Description                                                                            | Identifies the amount of non-cash disbursements anticipated to be charged to cost categories of enterprise or specific accounting entities (depreciation, cost of goods sold, overpaid expenses, etc.). |                                           |
|                                                                                        | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> <div>Credit</div> </div>                                                                     |                                           |
| Subsidiary Ledgers                                                                     | Form 432 -- Expenditure Control Ledger (Authorized)                                                                                                                                                     |                                           |
| TYPICAL ACCOUNT TRANSACTIONS                                                           |                                                                                                                                                                                                         |                                           |
| Debits                                                                                 |                                                                                                                                                                                                         | Credits                                   |
| F102--Closing Disbursements: Enterprise<br>F501--Closing Budgeted Disbursement Account |                                                                                                                                                                                                         | A402--Anticipated Expenditure Allocations |
| Notes                                                                                  |                                                                                                                                                                                                         |                                           |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

4101

Account  
Title

Fund Balance—General

Account  
Number

Description

PRE-BUDGET: Identifies the difference between an accounting entity's assets and liabilities.

WITH BUDGET: Identifies the difference between an accounting entity's assets and liabilities and the difference between anticipated income and disbursements.

OPERATIONAL: Identifies the difference between an accounting entity's assets and liabilities plus the difference between anticipated income and disbursements and actual receipts and disbursements.

NORMAL ACCOUNT BALANCE

Debit

X Credit

Subsidiary  
Ledgers

Form 431 — Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

## Credits

A111—Expenditure Budget Authorizations  
 A401—Sinking Fund: Current Disbursement Requirements  
 A402—Anticipated Expenditure Allocations  
 B361—Property Sold: Enterprise Fund Account  
 B362—Property Surveyed: Enterprise Fund Account  
 F601—Closing Budgeted Income Accounts: Estimated Exceeded Collections

A201—Income Budget Authorizations  
 A301—Sinking Fund: Current Income Requirements  
 B361—Property Sold: Enterprise Type Account  
 F301—Close Prior Year Expenditure Adjustments Account  
 F501—Closing Budgeted Disbursement Account  
 F602—Closing Budgeted Income Accounts: Collections Exceeded Estimate

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 4201                                                                                                                                                                                                                                                                      |  |       |   |        |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                            | Fund Balance—Special Trusts                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ▲ Account Number ▲                                                                                                                                                                                                                                                        |  |       |   |        |
| Description                              | <p>PRE-BUDGET: Identifies the difference between an accounting entity's assets and liabilities.</p> <p>WITH BUDGET: Identifies the difference between an accounting entity's assets and liabilities and the difference between anticipated income and disbursements.</p> <p>OPERATIONAL: Identifies the difference between an accounting entity's assets and liabilities plus the difference between anticipated income and disbursements and actual receipts and disbursements.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
|                                          | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                          | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                        | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Subsidiary Ledgers                       | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                           |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Debits                                   | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
| C702—Property Held In Trust: Disposition | C701—Property Held In Trust: Received                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Notes                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                           |  |       |   |        |



# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

4301

Account  
Title

Working Capital Advanced

Account  
Number

Description

Identifies the amount of funds donated to an enterprise type accounting entity for operational purposes.

NORMAL ACCOUNT BALANCE

Debit  
X Credit

Subsidiary  
Ledgers

None

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                       | 5101                                                                                                                                                                                                                                                                                      |  |       |   |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account<br>Title                                                                                                                                                                                                                              | Revenue                                                                                                                                                                                                                                                                                                                               | Account<br>Number                                                                                                                                                                                                                                                                         |  |       |   |        |
| <i>Description</i>                                                                                                                                                                                                                            | <p>Identifies amounts collected from State tax levies, fees, licenses, etc., to be used to finance support appropriations capital outlay appropriations, state aid and benefit appropriations, local assistance appropriations and state grant appropriations.</p> <p>Correlates with budgetary account 3101 – Estimated Revenue.</p> |                                                                                                                                                                                                                                                                                           |  |       |   |        |
|                                                                                                                                                                                                                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                                                                                         | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: center; padding: 2px;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center; padding: 2px;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                                                                                                                               | Debit                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                                                                                                                                                             | Credit                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                           |  |       |   |        |
| <i>Subsidiary<br/>Ledgers</i>                                                                                                                                                                                                                 | <p>Form 432—Income Control Ledger (collected)</p>                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                       | <b>Credits</b>                                                                                                                                                                                                                                                                            |  |       |   |        |
| <p>B414—Warrant Claims: Non-Budgeted Income Refunds</p> <p>B421—Payroll Claim: Non-Central Payroll</p> <p>C303—Dishonored Checks Cancelled: Standard Income</p> <p>D302—Income Distribution</p> <p>F401—Closing Income Accounts: Standard</p> |                                                                                                                                                                                                                                                                                                                                       | <p>B233—Due From Local Agencies: Established</p> <p>B311—Income Collections Deposited: Standard</p> <p>D302—Income Distribution</p>                                                                                                                                                       |  |       |   |        |
| <i>Notes</i>                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                           |  |       |   |        |

|                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                           |  |       |   |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                          |                                                                                                                                                                                                                                                        | <b>5102</b>                                                                                                                                                                                                                                                               |  |       |   |        |
| Account Title                                                                                                                                                                                                          | ▶ <b>Operating Income</b>                                                                                                                                                                                                                              | ▲ Account Number ▲                                                                                                                                                                                                                                                        |  |       |   |        |
| <i>Description</i>                                                                                                                                                                                                     | <p>Identifies amounts received by those accounting entities marketing a product or specified services to State agencies or to the public (enterprise-type activities).</p> <p>Correlates with budgetary account 3102 – Estimated Operating Income.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                        |                                                                                                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                                                                                                        | Debit                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                                                                                                                                      | Credit                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                              | Form 432—Income Control Ledger (collected)                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                    |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                                                                                                                                          |                                                                                                                                                                                                                                                        | <b>Credits</b>                                                                                                                                                                                                                                                            |  |       |   |        |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>B421—Payroll Claim: Non-Central Payroll<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard |                                                                                                                                                                                                                                                        | B212—Income Receivables: Enterprise Accounts<br>B233—Due From Local Agencies: Established<br>B312—Income Collections Deposited: Enterprise Accounts<br>D302—Income Distribution                                                                                           |  |       |   |        |
| <i>Notes</i>                                                                                                                                                                                                           |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                           |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                 |                                                                                                                                                                                                                                 |                                                                                                                          | 5103            |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------|
| Account Title                                                                                                          | Federal Grant and Cost Sharing Income                                                                                                                                                                                           | Account Number                                                                                                           |                 |
| Description                                                                                                            | <p>Identifies amounts received from the federal government either in the form of grants or pursuant to cost-sharing plans.</p> <p>Correlates with budgetary account 3103 — Estimated Federal Grant and Cost Sharing Income.</p> |                                                                                                                          |                 |
|                                                                                                                        | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                   | X                                                                                                                        | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                     | <p>Form 432—Income Control Ledger (collected)</p>                                                                                                                                                                               |                                                                                                                          |                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                    |                                                                                                                                                                                                                                 |                                                                                                                          |                 |
| <b>Debits</b>                                                                                                          |                                                                                                                                                                                                                                 | <b>Credits</b>                                                                                                           |                 |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard |                                                                                                                                                                                                                                 | B232—Due From Federal Government: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution |                 |
| Notes                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                          |                 |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5104

Account  
Title

Private Grant Income

Account  
Number

Description

Identifies amounts received by the State as grants from private sources—regardless of the disposition made of the grants.

Correlates with budgetary account 3104 – Estimated Private Grant Income.

NORMAL ACCOUNT BALANCE

Debit

Credit

Subsidiary  
Ledgers

Form 432—Income Control Ledger (collected)

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B414—Warrant Claims: Non-Budgeted Income Refunds  
D302—Income Distribution  
F401—Closing Income Accounts: Standard

B311—Income Collections Deposited: Standard  
D302—Income Distribution

Notes

|                                                                                                                                                                                              |                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                           |  |       |   |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                |                                                                                                                                                                                                                       | <b>5105</b>                                                                                                                                                                                                                                                               |  |       |   |        |
| Account Title                                                                                                                                                                                | Interest Income                                                                                                                                                                                                       | Account Number ▲                                                                                                                                                                                                                                                          |  |       |   |        |
| Description                                                                                                                                                                                  | <p>Identifies amounts recieved in the form of interest earnings—regardless of the source of monies upon which the interest was earned.</p> <p>Correlates with budgetary account 3105 – Estimated Interest Income.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
|                                                                                                                                                                                              | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                       | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">✕</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | ✕ | Credit |
|                                                                                                                                                                                              | Debit                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                           |  |       |   |        |
| ✕                                                                                                                                                                                            | Credit                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Subsidiary Ledgers                                                                                                                                                                           | Form 432—Income Control Ledger (collected)                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                          |                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                                                                                                                |                                                                                                                                                                                                                       | <b>Credits</b>                                                                                                                                                                                                                                                            |  |       |   |        |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks Cancelled: Standard Income<br>D203—Accrued Interest Purchased is Offset<br>F401—Closing Income Accounts: Standard |                                                                                                                                                                                                                       | B311—Income Collections Deposited: Standard<br>B392—Interest and Investment Earnings Deposited by Treasurer<br>C803—Coupons Liquidated<br>D302—Income Distribution                                                                                                        |  |       |   |        |
| Notes                                                                                                                                                                                        |                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                           |  |       |   |        |

|                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                  | 5106                                                                                                                                                                                                                                                                                    |
| Account Title                                                                                                                                                                                                                                                                                                        | Investment Earnings                                                                                                                                                                                                              | Account Number                                                                                                                                                                                                                                                                          |
| Description                                                                                                                                                                                                                                                                                                          | Identifies profits made through the investment and sale of securities—regardless of the source of monies from which the investment was purchased.<br><br>Correlates with budgetary account 3106 – Estimated Investment Earnings. |                                                                                                                                                                                                                                                                                         |
|                                                                                                                                                                                                                                                                                                                      | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                           | X Debit<br>Credit                                                                                                                                                                                                                                                                       |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                   | Form 432—Income Control Ledger (collected)                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                         |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                         |
| Debits                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                  | Credits                                                                                                                                                                                                                                                                                 |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks Cancelled: Standard Income<br>C801—Securities Liquidated: Cost Basis<br>C802—Securities Liquidated: State-Owned Securities Valued at Par<br>D202—Premiums Amortized<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard |                                                                                                                                                                                                                                  | B311—Income Collections Deposited: Standard<br>B392—Interest and Investment Earnings Deposited by Treasurer<br>C801—Securities Liquidated: Cost Basis<br>C802—Securities Liquidated: State-Owned Securities Valued at Par<br>D201—Bond Discount Accumulated<br>D302—Income Distribution |
| Notes                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                         |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                  | 5107             |
|----------------------------------------|------------------|------------------|
| Account Title ▶                        | Fiduciary Income | Account Number ▲ |

|             |                                                                                                                                                                                                        |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description | <p>Identifies amounts received by the State or State entities to be held or disbursed in a trust or fiduciary capacity.</p> <p>Correlate with budgetary account 3107 – Estimated Fiduciary Income.</p> |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|  |                          |   |        |
|--|--------------------------|---|--------|
|  | NORMAL ACCOUNT BALANCE ▶ | X | Debit  |
|  |                          |   | Credit |

|                    |                                            |
|--------------------|--------------------------------------------|
| Subsidiary Ledgers | Form 432—Income Control Ledger (collected) |
|--------------------|--------------------------------------------|

| TYPICAL ACCOUNT TRANSACTIONS |
|------------------------------|
|------------------------------|

| Debits                                                                                                                                                                                                                 | Credits                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>B421—Payroll Claim: Non-Central Payroll<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard | B233—Due From Local Agencies: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution |

|       |  |
|-------|--|
| Notes |  |
|-------|--|



## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5108

Account  
Title

Pro-Rata Income

Account  
Number

Description

Identifies amounts received representing a recovery of costs relating to general services rendered to State agencies or the federal government.

Correlates with budgetary account 3108 – Estimated Pro-Rata Income.

NORMAL ACCOUNT BALANCE

Debit

Credit

Subsidiary  
Ledgers

Form 432—Income Control Ledger (collected)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B421—Payroll Claim: Non-Central Payroll  
C303—Dishonored Checks Cancelled: Standard  
Income  
D302—Income Distribution  
F401—Closing Income Accounts: Standard

## Credits

B311—Income Collections Deposited: Standard  
D302—Income Distribution

Notes

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |  |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>5109</b>        |  |
| Account Title                                 | ▶ <b>Bond Proceeds</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                | ▲ Account Number ▲ |  |
| Description                                   | Identifies amounts derived through the sale of bonds.<br>Correlates with budgetary account 3109 – Estimated Bond Proceeds.                                                                                                                                                                                                                                                                                                                                            |                    |  |
|                                               | <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                                                                                                                                                            |                    |  |
| Subsidiary Ledgers                            | Form 432—Income Control Ledger (collected)                                                                                                                                                                                                                                                                                                                                                                                                                            |                    |  |
|                                               | <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <b>Debits</b> </div> <div style="width: 45%;"> <b>Credits</b> </div> </div>                                                                                                                                                                                                                                                                                                    |                    |  |
| Notes                                         | <div style="display: flex;"> <div style="width: 50%; padding: 5px;">           B414—Warrant Claims: Non-Budgeted Income Refunds<br/>           C303—Dishonored Checks Cancelled: Standard Income<br/>           D302—Income Distribution<br/>           F401—Closing Income Accounts: Standard         </div> <div style="width: 50%; padding: 5px;">           B314—Bonds Sold: Bond Proceeds Recorded<br/>           D302—Income Distribution         </div> </div> |                    |  |
|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                      |                                                                                                                                                                | 5110                                                                                                  |   |       |  |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                                                               | ▶ Asset Sale Proceeds                                                                                                                                          | ▲ Account Number ▲                                                                                    |   |       |  |        |
| Description                                                                                                                                                                 | <p>Identifies amount derived through the sale of non-enterprise owned assets.<br/> Correlates with budgetary account 3110 – Estimated Asset Sale Proceeds.</p> |                                                                                                       |   |       |  |        |
|                                                                                                                                                                             | NORMAL ACCOUNT BALANCE ▶                                                                                                                                       | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                           | Debit                                                                                                                                                          |                                                                                                       |   |       |  |        |
|                                                                                                                                                                             | Credit                                                                                                                                                         |                                                                                                       |   |       |  |        |
| Subsidiary Ledgers                                                                                                                                                          | Form 432—Income Control Ledger (collected)                                                                                                                     |                                                                                                       |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                |                                                                                                                                                                |                                                                                                       |   |       |  |        |
| Debits                                                                                                                                                                      |                                                                                                                                                                | Credits                                                                                               |   |       |  |        |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard |                                                                                                                                                                | B311—Income Collections Deposited: Standard<br>D302—Income Distribution                               |   |       |  |        |
| Notes                                                                                                                                                                       |                                                                                                                                                                |                                                                                                       |   |       |  |        |

|                                                                                                                                  |                                                                                                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                    |                                                                                                                                                                                   | <b>5111</b>                                                                                                                                                                                                      |   |       |  |        |
| Account Title                                                                                                                    | ▶ <b>Revenue Appropriations</b>                                                                                                                                                   | ▲ Account Number ▲                                                                                                                                                                                               |   |       |  |        |
| Description                                                                                                                      | <p>Identifies amounts of monies transferred into an accounting entity from another by appropriations.</p> <p>Correlates with budgetary account 3111 – Revenue Appropriations.</p> |                                                                                                                                                                                                                  |   |       |  |        |
| <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                  |                                                                                                                                                                                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                | Debit                                                                                                                                                                             |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                  | Credit                                                                                                                                                                            |                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                                                                                                               | Form 432—Income Control Ledger (collected)                                                                                                                                        |                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                              |                                                                                                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                                                                                                    |                                                                                                                                                                                   | <b>Credits</b>                                                                                                                                                                                                   |   |       |  |        |
| C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) |                                                                                                                                                                                   | B231—Due From State Funds: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution                                                                                                |   |       |  |        |
| Notes                                                                                                                            |                                                                                                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |

|                                                                                                                                               |                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                               |  |       |   |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                 |                                                                                                                                                                                                                                   | <b>5112</b>                                                                                                                                                                                                                                                   |  |       |   |        |
| <b>Account Title</b>                                                                                                                          | <b>Income Collections Clearing—State</b>                                                                                                                                                                                          | <b>▲ Account Number ▲</b>                                                                                                                                                                                                                                     |  |       |   |        |
| <i>Description</i>                                                                                                                            | <p>Identifies the total amount of money collected by one State accounting entity on behalf of another State Accounting Entity.</p> <p>Correlates with budgetary account 3112 – Estimated Income Collections Clearing – State.</p> |                                                                                                                                                                                                                                                               |  |       |   |        |
|                                                                                                                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                     | <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 50px;"></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                               | Debit                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                               |  |       |   |        |
| X                                                                                                                                             | Credit                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                               |  |       |   |        |
| <i>Subsidiary Ledgers</i>                                                                                                                     | <p>Form 432—Income Control Ledger (collected)</p> <p>Form 433—Income Clearance Control Ledger (collected)</p>                                                                                                                     |                                                                                                                                                                                                                                                               |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                           |                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                               |  |       |   |        |
| <b>Debits</b>                                                                                                                                 | <b>Credits</b>                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                               |  |       |   |        |
| <p>C304—Dishonored Checks Cancelled: Income Collection Clearing Account</p> <p>F403—Closing Income Accounts: Income Collections Clearance</p> | <p>B233—Due From Local Agencies: Established</p> <p>B313—Income Collections Deposited: Income Collections Clearing Accounts</p>                                                                                                   |                                                                                                                                                                                                                                                               |  |       |   |        |
| <i>Notes</i>                                                                                                                                  |                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                               |  |       |   |        |

|                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                      |   |              |  |               |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|--|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                 |                                                                                                                                                                                                                                 | <b>5113</b>                                                                                                                                                                                                                                                          |   |              |  |               |
| <b>Account Title</b>                                                                                                                          | <b>Income Collections Clearing—Other</b>                                                                                                                                                                                        | <b>Account Number ▲</b>                                                                                                                                                                                                                                              |   |              |  |               |
| <b>Description</b>                                                                                                                            | <p>Identifies monies collected by the State in behalf of local governments to be subsequently transferred to local governments.</p> <p>Correlates with budgetary account 3113 – Estimated Income Collections Clearing—Other</p> |                                                                                                                                                                                                                                                                      |   |              |  |               |
|                                                                                                                                               | <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                                 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;"><b>Debit</b></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> | X | <b>Debit</b> |  | <b>Credit</b> |
| X                                                                                                                                             | <b>Debit</b>                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                      |   |              |  |               |
|                                                                                                                                               | <b>Credit</b>                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                      |   |              |  |               |
| <b>Subsidiary Ledgers</b>                                                                                                                     | <p>Form 432—Income Control Ledger (collections)</p> <p>Form 433—Income Clearance Control Ledger (collections)</p>                                                                                                               |                                                                                                                                                                                                                                                                      |   |              |  |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                           |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                      |   |              |  |               |
| <b>Debits</b>                                                                                                                                 | <b>Credits</b>                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                      |   |              |  |               |
| <p>C304—Dishonored Checks Cancelled: Income Collection Clearing Account</p> <p>F403—Closing Income Accounts: Income Collections Clearance</p> | <p>B313—Income Collections Deposited: Income Collections Clearing Accounts</p>                                                                                                                                                  |                                                                                                                                                                                                                                                                      |   |              |  |               |
| <b>Notes</b>                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                      |   |              |  |               |

|                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                        |                                                                                                                                                                                                                                                                                            | <b>5114</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>Account Title</b>                                                                                                                                                                 | <b>Reimbursements</b>                                                                                                                                                                                                                                                                      | <b>▲ Account Number ▲</b>                                                                                                                                                                                                                                                               |  |              |   |               |
| <i>Description</i>                                                                                                                                                                   | <p>Identifies the total amounts of expenditures recovered by a State accounting entity for services rendered by non-enterprise entities, or commodities furnished to State or non-State agencies or persons.</p> <p>Correlates with budgetary account 3114 – Estimated Reimbursements.</p> |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                        |                                                                                                                                                                                                                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                                                                                                      | <b>Debit</b>                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                                                                                                                    | <b>Credit</b>                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <i>Subsidiary Ledgers</i>                                                                                                                                                            | Form 432—Income Control Ledger (collections)                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                  |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                                                                                                        |                                                                                                                                                                                                                                                                                            | <b>Credits</b>                                                                                                                                                                                                                                                                          |  |              |   |               |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) |                                                                                                                                                                                                                                                                                            | B233—Due From Local Agencies: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution                                                                                                                                                                    |  |              |   |               |
| <i>Notes</i>                                                                                                                                                                         |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                         |  |              |   |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                    | 5115                                                                                                                                                                                                                                                                      |        |         |                                                                                                                                  |                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Sinking Fund Revenue                                                                                                                                                                                                                                                               | <div style="text-align: right;">Account Number ▲</div>                                                                                                                                                                                                                    |        |         |                                                                                                                                  |                                                            |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>Identifies amounts collected from State levied taxes, licenses, fees or other State revenue sources deposited directly into a Sinking Fund account to retire bonds and/or pay interest due.</p> <p>Correlates with budgetary account 3115 – Estimated Sinking Fund Revenue.</p> |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                  |                                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>NORMAL ACCOUNT BALANCE</b> ►                                                                                                                                                                                                                                                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |        | Debit   | X                                                                                                                                | Credit                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Debit                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                  |                                                            |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Credit                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                  |                                                            |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>Form 432—Income Control Ledger (collections)</p>                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                  |                                                            |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                  |                                                            |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center; padding: 5px;">Debits</th> <th style="width: 50%; text-align: center; padding: 5px;">Credits</th> </tr> </thead> <tbody> <tr> <td style="padding: 10px; vertical-align: top;">           C303—Dishonored Checks Cancelled: Standard Income<br/>           D302—Income Distribution<br/>           F402—Closing Income Accounts: Standard (con't.)         </td> <td style="padding: 10px; vertical-align: top;">           B315—Sinking Fund: Collections<br/>           D302—Income Distribution         </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           | Debits | Credits | C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) | B315—Sinking Fund: Collections<br>D302—Income Distribution |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Credits                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                  |                                                            |
| C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | B315—Sinking Fund: Collections<br>D302—Income Distribution                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                  |                                                            |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                  |                                                            |



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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                | <b>5116</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>Account Title</b>                                                                                                                                                                                                            | <b>Sinking Fund Contributions</b>                                                                                                                                                                                                                                                                                              | <b>▲ Account Number ▲</b>                                                                                                                                                                                                                                                               |  |              |   |               |
| <b>Description</b>                                                                                                                                                                                                              | <p>Identifies monies paid into a Sinking Fund account to retire bonds and/or pay interest due wherein the amounts paid-in has previously been accounted as income in other categories or is paid-in from a non-Treasury fund source.</p> <p>Correlates with budgetary account 3116 – Estimated Sinking Fund Contributions.</p> |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|                                                                                                                                                                                                                                 | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                                                                                  | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                                                                                                                                                 | <b>Debit</b>                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                                                                                                                                                               | <b>Credit</b>                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                       | Form 432—Income Control Ledger (collections)                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                | <b>Credits</b>                                                                                                                                                                                                                                                                          |  |              |   |               |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>B421—Payroll Claim: Non-Central Payroll<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) |                                                                                                                                                                                                                                                                                                                                | B315—Sinking Fund: Collections<br>D302—Income Distribution                                                                                                                                                                                                                              |  |              |   |               |
| <b>Notes</b>                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                         |  |              |   |               |

|                                                                                                                                  |                                                                                                                                                                                                                  |                                                                                                                                                                                                                               |   |       |  |        |
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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                    |                                                                                                                                                                                                                  | <b>5117</b>                                                                                                                                                                                                                   |   |       |  |        |
| Account Title                                                                                                                    | ▶ <b>Excess Sinking Fund Transfers</b>                                                                                                                                                                           | ▲ Account Number ▲                                                                                                                                                                                                            |   |       |  |        |
| Description                                                                                                                      | <p>Identifies monies, exceeding the needs of a Sinking Fund account, transferred into some other accounting entity.</p> <p>Correlates with budgetary account 3117 – Estimated Excess Sinking Fund Transfers.</p> |                                                                                                                                                                                                                               |   |       |  |        |
|                                                                                                                                  | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                  | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="width: 50px;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                | Debit                                                                                                                                                                                                            |                                                                                                                                                                                                                               |   |       |  |        |
|                                                                                                                                  | Credit                                                                                                                                                                                                           |                                                                                                                                                                                                                               |   |       |  |        |
| Subsidiary Ledgers                                                                                                               | Form 432—Income Control Ledger (collected)                                                                                                                                                                       |                                                                                                                                                                                                                               |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                              |                                                                                                                                                                                                                  |                                                                                                                                                                                                                               |   |       |  |        |
| <b>Debits</b>                                                                                                                    | <b>Credits</b>                                                                                                                                                                                                   |                                                                                                                                                                                                                               |   |       |  |        |
| C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) | D302—Income Distribution                                                                                                                                                                                         |                                                                                                                                                                                                                               |   |       |  |        |
| Notes                                                                                                                            |                                                                                                                                                                                                                  |                                                                                                                                                                                                                               |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                             | 5118                                                                                                                                                                                                                                                                      |        |         |                                                                                                                                                                             |                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Income - Other                                                                                                                                                                                                                              | ▲ Account Number ▲                                                                                                                                                                                                                                                        |        |         |                                                                                                                                                                             |                                                                                                                      |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>Identifies total amount collected by the State which is properly classified as income but not accurately described by using other income control accounts.</p> <p>Correlates with budgetary account 3118 - Estimated Income - Other.</p> |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                             |                                                                                                                      |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |        | Debit   | X                                                                                                                                                                           | Credit                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Debit                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                             |                                                                                                                      |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Credit                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                             |                                                                                                                      |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Form 432 - Income Control Ledger (Collected)                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                             |                                                                                                                      |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                             |                                                                                                                      |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top; padding: 10px;">           B414-Bonds Sold: Bond Proceeds Recorded<br/>           C303-Dishonored Checks Cancelled: Standard Income<br/>           D302-Income Distribution<br/>           F402-Closing Income Accounts: Standard (con't.)         </td> <td style="vertical-align: top; padding: 10px;">           B233-Due From Local Agencies: Established<br/>           B311-Income Collections Deposited: Standard<br/>           D302-Income Distribution         </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                           | Debits | Credits | B414-Bonds Sold: Bond Proceeds Recorded<br>C303-Dishonored Checks Cancelled: Standard Income<br>D302-Income Distribution<br>F402-Closing Income Accounts: Standard (con't.) | B233-Due From Local Agencies: Established<br>B311-Income Collections Deposited: Standard<br>D302-Income Distribution |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Credits                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                             |                                                                                                                      |
| B414-Bonds Sold: Bond Proceeds Recorded<br>C303-Dishonored Checks Cancelled: Standard Income<br>D302-Income Distribution<br>F402-Closing Income Accounts: Standard (con't.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | B233-Due From Local Agencies: Established<br>B311-Income Collections Deposited: Standard<br>D302-Income Distribution                                                                                                                        |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                             |                                                                                                                      |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                             |                                                                                                                      |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                            | 5201                                                                                                                                                                                                             |   |       |  |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Support Expenditures                                                                                                                                                                                                                       | Account Number                                                                                                                                                                                                   |   |       |  |        |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Identifies the total amount expended to finance general State operations insofar as operating expenses are concerned (includes expenditures for equipment).</p> <p>Correlates with budgetary account 3201 – Support Appropriations.</p> |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Debit                                                                                                                                                                                                                                      |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Credit                                                                                                                                                                                                                                     |                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Form 431—Expenditure Control Ledger (expended)                                                                                                                                                                                             |                                                                                                                                                                                                                  |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                  |   |       |  |        |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Credits                                                                                                                                                                                                                                    |                                                                                                                                                                                                                  |   |       |  |        |
| B411—Warrant Claims: Standard Disbursements<br>B453—Treasurer's Interest Charges<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds: Replenished<br>C202—Agency Warrants Are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard<br>F201—Closing Other Deductions | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Year-end Accruals: Standard                                                        |                                                                                                                                                                                                                  |   |       |  |        |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                  |   |       |  |        |

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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                     | <b>5202</b>                                                                                                                                                                                     |               |
| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Capital Outlay Expenditures</b>                                                                                                                                                                                                                                  | <b>Account Number</b>                                                                                                                                                                           |               |
| <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Identifies the total amount expended to purchase land, develop building sites, construct buildings and provide major improvements extending the life of productive attributes of buildings. Correlates with budgetary account 3202 – Capital Outlay Appropriations. |                                                                                                                                                                                                 |               |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                     | <b>X</b>                                                                                                                                                                                        | <b>Debit</b>  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                 | <b>Credit</b> |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                                      |                                                                                                                                                                                                 |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                 |               |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                     | <b>Credits</b>                                                                                                                                                                                  |               |
| B411—Warrant Claims: Standard Disbursements<br>B465—Disposition is made of Condemnation Deposits: Non-Enterprise<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>C605—Construction Progress Report : Non-Enterprise<br>D301—Expenditure Distribution<br>E101—Closing Disbursement Accounts: Standard<br>F201—Closing Other Deductions |                                                                                                                                                                                                                                                                     | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |               |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                 |               |

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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                      | <b>5203</b>                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>Account Title</b>                          | <b>State Aid and Benefit Expenditures</b>                                                                                                                                                                                            | <b>Account Number</b>                                                                                                                                                                                                                                            |   |       |  |        |
| <i>Description</i>                            | <p>Identifies the total amount expended to provide financial aid and/or assistance directly to recipients.</p> <p>Correlates with budgetary account 3203 — State Aid and Benefit Appropriations.</p>                                 |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                               | Credit                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <i>Subsidiary Ledgers</i>                     | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                       |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                               | <b>Debits</b>                                                                                                                                                                                                                        | <b>Credits</b>                                                                                                                                                                                                                                                   |   |       |  |        |
|                                               | B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard                                                                  |   |       |  |        |
| <i>Notes</i>                                  |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |   |       |  |        |

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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                   | <b>5204</b>                                                                                                                                                                                                                    |   |              |  |               |
| <b>Account Title</b>                                                                                                                                                                                                                 | <b>Local Assistance Expenditures</b>                                                                                                                                                                                                                                              | <b>Account Number</b>                                                                                                                                                                                                          |   |              |  |               |
| <b>Description</b>                                                                                                                                                                                                                   | <p>Identifies amounts expended by the State for the purpose of financing the operation of non-State governmental entities. Amounts paid are expended by the non-State governmental entities.</p> <p>Correlates with budgetary account 3204 – Local Assistance Appropriations.</p> |                                                                                                                                                                                                                                |   |              |  |               |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;"><b>Debit</b></td> </tr> <tr> <td></td> <td><b>Credit</b></td> </tr> </table> | X | <b>Debit</b> |  | <b>Credit</b> |
| X                                                                                                                                                                                                                                    | <b>Debit</b>                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                |   |              |  |               |
|                                                                                                                                                                                                                                      | <b>Credit</b>                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                            | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                |   |              |  |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Debits</b>                                                                                                                                                                                                                        | <b>Credits</b>                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                |   |              |  |               |
| B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard                                                                                   |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Notes</b>                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                |   |              |  |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                   |                                                                                                                                                                                              |                                                                                                                                                                                                                    | 5205   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Account Title                                                                                                                                                                                                                                            | State Grants                                                                                                                                                                                 | Account Number ▲                                                                                                                                                                                                   |        |
| <i>Description</i>                                                                                                                                                                                                                                       | <p>Identifies the total amount of State revenues disbursed by the State as grants in-aid to non-State entities.</p> <p>Correlates with budgetary account 3205 – Authorized State Grants.</p> |                                                                                                                                                                                                                    |        |
| <b>NORMAL ACCOUNT BALANCE</b> ►                                                                                                                                                                                                                          |                                                                                                                                                                                              | X                                                                                                                                                                                                                  | Debit  |
|                                                                                                                                                                                                                                                          |                                                                                                                                                                                              |                                                                                                                                                                                                                    | Credit |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                | <p>Form 431—Expenditure Control Ledger (Expended)</p>                                                                                                                                        |                                                                                                                                                                                                                    |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                             |                                                                                                                                                                                              |                                                                                                                                                                                                                    |        |
| Debits                                                                                                                                                                                                                                                   |                                                                                                                                                                                              | Credits                                                                                                                                                                                                            |        |
| <p>B411—Warrant Claims: Standard Disbursements</p> <p>C202—Agency Warrants are Issued: Standard</p> <p>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement</p> <p>D301—Expenditure Distribution</p> <p>E101—Year-end Accruals: Standard</p> |                                                                                                                                                                                              | <p>B221—Expenditure Abatement Receivables: Standard</p> <p>B321—Expenditure Abatement Collections Deposited: Standard</p> <p>D301—Expenditure Distribution</p> <p>F101—Closing Disbursement Accounts: Standard</p> |        |
| <i>Notes</i>                                                                                                                                                                                                                                             |                                                                                                                                                                                              |                                                                                                                                                                                                                    |        |



| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                 | <b>5206</b>                                                                                                                                                                                                                    |        |              |                                                                                                                                                                                                                                |                                                                                                                                                                                                 |
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| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Federal Grant Transfers</b>                                                                                                                                                                                                                                  | <b>Account Number ▲</b>                                                                                                                                                                                                        |        |              |                                                                                                                                                                                                                                |                                                                                                                                                                                                 |
| <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>Identifies the amount of grants received by the State from the Federal government which have been transferred as federal grants to non-State governmental entities.</p> <p>Correlates with budgetary account 3206 – Anticipated Federal Grant Transfers.</p> |                                                                                                                                                                                                                                |        |              |                                                                                                                                                                                                                                |                                                                                                                                                                                                 |
| <b>NORMAL ACCOUNT BALANCE ►</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;"><b>Debit</b></td> </tr> <tr> <td></td> <td><b>Credit</b></td> </tr> </table> | X      | <b>Debit</b> |                                                                                                                                                                                                                                | <b>Credit</b>                                                                                                                                                                                   |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Debit</b>                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                |        |              |                                                                                                                                                                                                                                |                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Credit</b>                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                |        |              |                                                                                                                                                                                                                                |                                                                                                                                                                                                 |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                                  |                                                                                                                                                                                                                                |        |              |                                                                                                                                                                                                                                |                                                                                                                                                                                                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                |        |              |                                                                                                                                                                                                                                |                                                                                                                                                                                                 |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">           B411—Warrant Claims: Standard Disbursements<br/>           C202—Agency Warrants are Issued: Standard<br/>           C305—Dishonored Checks Cancelled: Stand Expenditure Abatement<br/>           D301—Expenditure Distribution<br/>           E101—Year-end Accruals: Standard         </td> <td style="vertical-align: top;">           B221—Expenditure Abatement Receivables: Standard<br/>           B321—Expenditure Abatement Collections Deposited: Standard<br/>           D301—Expenditure Distribution<br/>           F101—Closing Disbursement Accounts: Standard         </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                | Debits | Credits      | B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Stand Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Credits                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                |        |              |                                                                                                                                                                                                                                |                                                                                                                                                                                                 |
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| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                |        |              |                                                                                                                                                                                                                                |                                                                                                                                                                                                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                           | 5207                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |
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| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Fiduciary Disbursements                                                                                                                                                                                   | Account Number                                                                                                                                                                                                                                        |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>Identifies amounts expended from funds held in trust safekeeping or fiduciary capacity by the State.</p> <p>Correlates with budgetary account 3207 – Authorized Fiduciary Disbursements.</p>           |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE                                                                                                                                                                                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X      | Debit   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Credit                                                                                                                                                                                                    |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Debit                                                                                                                                                                                                     |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Credit                                                                                                                                                                                                    |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                            |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                           |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> B111—Account Payable<br/> B411—Warrant Claims: Standard Disbursements<br/> B461—Transfers: To Payroll Revolving Account<br/> B463—Inter-Entity Invoice: Paid<br/> C122—Imprest Cash Purchase Funds:<br/>           Replenished<br/> C202—Agency Warrants are Issued: Standard<br/> C305—Dishonored Checks Cancelled: Standard<br/> C403—Expense Advances: Adjustment/Closure<br/> D301—Expenditure Distribution<br/> E102—Year-end Accruals: Standard (continued)<br/> F201—Closing Other Deductions </td> <td style="vertical-align: top;"> B221—Expenditure Abatement Receivables :<br/>           Standard<br/> B321—Expenditure Abatement Collections<br/>           Deposited: Standard<br/> D301—Expenditure Distribution<br/> F101—Closing Disbursement Accounts:<br/>           Standard </td> </tr> </tbody> </table> |                                                                                                                                                                                                           |                                                                                                                                                                                                                                                       | Debits | Credits | B111—Account Payable<br>B411—Warrant Claims: Standard Disbursements<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds:<br>Replenished<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>C403—Expense Advances: Adjustment/Closure<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions | B221—Expenditure Abatement Receivables :<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts:<br>Standard |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Credits                                                                                                                                                                                                   |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |
| B111—Account Payable<br>B411—Warrant Claims: Standard Disbursements<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds:<br>Replenished<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>C403—Expense Advances: Adjustment/Closure<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | B221—Expenditure Abatement Receivables :<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts:<br>Standard |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                           |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                           |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                             | 5208                                                                                                                                                                                                                                                             |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
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| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ▶ Operating Expenses                                                                                                                                                                                        | ▲ Account Number ▲                                                                                                                                                                                                                                               |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>Identifies amounts expended by enterprise operations including allocated expenses (cost of goods sold, depreciation).</p> <p>Correlates with budgetary account 3208 – Authorized Operating Expenses.</p> |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                             | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X      | Debit   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Credit                                                                                                                                                                                      |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Debit                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credit                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                              |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
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| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Credits                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| B11—Account Payable<br>B411—Warrant Claims: Standard Disbursements<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds: Replenished<br>C202—Agency Warrants are Issued—Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>D101—Cost Allocations: Cost of Goods Sold<br>D102—Cost Allocations: Depreciation<br>D103—Cost Allocation: Other Prepayments<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | B221— Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301— Expenditure Distribution<br>F102—Closing Disbursements: Enterprise                 |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |

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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                        |                                                                                                                                                                                                       | <b>5209</b>                                                                                                                                                                                                                    |   |              |  |               |
| <b>Account Title</b>                                                                                                                                                                                                                                                 | ▶ <b>Transfers—Out</b>                                                                                                                                                                                | ▲ <b>Account Number</b> ▲                                                                                                                                                                                                      |   |              |  |               |
| <b>Description</b>                                                                                                                                                                                                                                                   | <p>Identifies monies transferred from one accounting entity to another pursuant to an appropriation to do so.</p> <p>Correlates with budgetary account 3209 — Authorized Transfers—Out.</p>           |                                                                                                                                                                                                                                |   |              |  |               |
| <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                      |                                                                                                                                                                                                       | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;"><b>Debit</b></td> </tr> <tr> <td></td> <td><b>Credit</b></td> </tr> </table> | X | <b>Debit</b> |  | <b>Credit</b> |
| X                                                                                                                                                                                                                                                                    | <b>Debit</b>                                                                                                                                                                                          |                                                                                                                                                                                                                                |   |              |  |               |
|                                                                                                                                                                                                                                                                      | <b>Credit</b>                                                                                                                                                                                         |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                            | Form 431—Expenditure Control Ledger (expended)                                                                                                                                                        |                                                                                                                                                                                                                                |   |              |  |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                  |                                                                                                                                                                                                       |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Debits</b>                                                                                                                                                                                                                                                        | <b>Credits</b>                                                                                                                                                                                        |                                                                                                                                                                                                                                |   |              |  |               |
| B462—Authorized Transfers: Out<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions | B221—Expenditure Abatement Receivables:<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Notes</b>                                                                                                                                                                                                                                                         |                                                                                                                                                                                                       |                                                                                                                                                                                                                                |   |              |  |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                 | 5210                                                                                                                                                                                                                                                 |   |       |  |        |
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| Account Title                                                                                                                                                                                                                                                                                                 | Income Refunds                                                                                                                                                                                  | Account Number ▲                                                                                                                                                                                                                                     |   |       |  |        |
| <i>Description</i>                                                                                                                                                                                                                                                                                            | <p>Identifies income collections refunded wherein an income collections clearing account is not involved.</p> <p>Correlates with budgetary account 3210 – Anticipated Income Refunds.</p>       |                                                                                                                                                                                                                                                      |   |       |  |        |
|                                                                                                                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                                                                             | Debit                                                                                                                                                                                           |                                                                                                                                                                                                                                                      |   |       |  |        |
|                                                                                                                                                                                                                                                                                                               | Credit                                                                                                                                                                                          |                                                                                                                                                                                                                                                      |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                                                                     | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                  |                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                 |                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                 | <b>Credits</b>                                                                                                                                                                                  |                                                                                                                                                                                                                                                      |   |       |  |        |
| B411—Warrant Claims: Standard Disbursements<br>B413—Warrant Claims: Budgeted Income Refunds (Non-Clearance)<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued) | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |                                                                                                                                                                                                                                                      |   |       |  |        |
| <i>Notes</i>                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                 |                                                                                                                                                                                                                                                      |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                      |                                                                                                                                                                                               |                                                                                                                                                                                                                                 | 5211           |        |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------|
| Account Title                                                                                                               | Income Refunds—Clearance                                                                                                                                                                      |                                                                                                                                                                                                                                 | Account Number |        |
| Description                                                                                                                 | <p>Identifies the amount of income collections refunded from an income collections clearing account.</p> <p>Correlates with budgetary account 3211 — Anticipated Income Refunds—Clearing.</p> |                                                                                                                                                                                                                                 |                |        |
|                                                                                                                             | <div></div>                                                                                                                                                                                   |                                                                                                                                                                                                                                 | <div></div>    |        |
| NORMAL ACCOUNT BALANCE                                                                                                      |                                                                                                                                                                                               |                                                                                                                                                                                                                                 | X              | Debit  |
|                                                                                                                             |                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                | Credit |
| Subsidiary Ledgers                                                                                                          | <p>Form 431—Expenditure Control Ledger (Expended)</p> <p>Form 433—Income Clearance Control Ledger (Refunded)</p>                                                                              |                                                                                                                                                                                                                                 |                |        |
|                                                                                                                             |                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                |                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                |        |
| Debits                                                                                                                      |                                                                                                                                                                                               | Credits                                                                                                                                                                                                                         |                |        |
| <p>B415—Warrant Claims: Income Refunds (Clearance)</p> <p>C203—Agency Warrants Issued: Clearance Account Income Refunds</p> |                                                                                                                                                                                               | <p>B222—Expenditure Abatement Receivables: Clearance Account Refunds</p> <p>B322—Expenditure Abatement Collections Deposited: Clearance Account Refunds</p> <p>F103—Closing Disbursement Accounts: Income Refunds—Clearance</p> |                |        |
| Notes                                                                                                                       |                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                |        |

|                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  |   |       |  |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                            |                                                                                                                                                                                                                                     | <b>5212</b>                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>Account Title</b>                                                                                                                                                                                                                                     | <b>Bond Principal Payments</b>                                                                                                                                                                                                      | <b>Account Number</b>                                                                                                                                                                                                                                            |   |       |  |        |
| <i>Description</i>                                                                                                                                                                                                                                       | <p>Identifies amounts disbursed from Sinking Fund accounts to retire matured bonds.</p> <p>Correlates with budgetary account 3212 – Authorized Bond Retirement Disbursements.</p>                                                   |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                                          | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                       | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                        | Debit                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                                          | Credit                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                      |                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                                                                                                                                                                                                                            | <b>Credits</b>                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <p>B441—Bond Principal and Interest Payments:<br/>Sinking Fund Account</p> <p>C305—Dishonored Checks Cancelled: Standard<br/>Expenditure Abatement</p> <p>D204—Bond Retirement: Accounting by<br/>Fiscal Agents</p> <p>D301—Expenditure Distribution</p> | <p>B221—Expenditure Abatement Receivables:<br/>Standard</p> <p>B321—Expenditure Abatement Collections<br/>Deposited: Standard</p> <p>D301—Expenditure Distribution</p> <p>F104—Closing Disbursement Accounts: Bond<br/>Accounts</p> |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <i>Notes</i>                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  |   |       |  |        |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                     | <b>5213</b>                                                                                                                                                                                                        |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Bond Interest Expense                                                                                                                                                                                                                               | ▲ Account Number ▲                                                                                                                                                                                                 |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>Identifies amounts disbursed from Sinking Fund accounts to pay interest due on bonds outstanding.</p> <p>Correlates with budgetary account 3213 — Authorized Bond Interest Expense.</p>                                                          |                                                                                                                                                                                                                    |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="width: 90%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X      | Debit   |                                                                                                                                                                                                                                    | Credit                                                                                                                                                                                                                                              |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Debit                                                                                                                                                                                                                                               |                                                                                                                                                                                                                    |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Credit                                                                                                                                                                                                                                              |                                                                                                                                                                                                                    |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                      |                                                                                                                                                                                                                    |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                    |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">           B441—Bond Principal and Interest Payments:<br/>               Sinking Fund Account<br/>           C305—Dishonored Checks Cancelled: Standard<br/>               Expenditure Abatement<br/>           D204—Bond Retirement: Accounting by<br/>               Fiscal Agents<br/>           D301—Expenditure Distribution         </td> <td style="vertical-align: top;">           B221—Expenditure Abatement Receivables:<br/>               Standard<br/>           B318—Bond Interest Sold: Allocated<br/>           B321—Expenditure Abatement Collections<br/>               Deposited: Standard<br/>           D301—Expenditure Distribution<br/>           F104—Closing Disbursement Accounts: Bond<br/>               Accounts         </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                    | Debits | Credits | B441—Bond Principal and Interest Payments:<br>Sinking Fund Account<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D204—Bond Retirement: Accounting by<br>Fiscal Agents<br>D301—Expenditure Distribution | B221—Expenditure Abatement Receivables:<br>Standard<br>B318—Bond Interest Sold: Allocated<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F104—Closing Disbursement Accounts: Bond<br>Accounts |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Credits                                                                                                                                                                                                                                             |                                                                                                                                                                                                                    |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |
| B441—Bond Principal and Interest Payments:<br>Sinking Fund Account<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D204—Bond Retirement: Accounting by<br>Fiscal Agents<br>D301—Expenditure Distribution                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | B221—Expenditure Abatement Receivables:<br>Standard<br>B318—Bond Interest Sold: Allocated<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F104—Closing Disbursement Accounts: Bond<br>Accounts |                                                                                                                                                                                                                    |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                    |        |         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                     |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                            |                                                                                                                                                                                              | 5214                                                                                                                                                                                                                                                 |   |       |  |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                                                                                     | Fiscal Agent Fees                                                                                                                                                                            | Account Number ▲                                                                                                                                                                                                                                     |   |       |  |        |
| <i>Description</i>                                                                                                                                                                                | <p>Identifies amounts paid to fiscal agents for services provided in the process of retiring State bonds.</p> <p>Correlates with budgetary account 3214 – Anticipated Fiscal Agent Fees.</p> |                                                                                                                                                                                                                                                      |   |       |  |        |
|                                                                                                                                                                                                   | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                                                 | Debit                                                                                                                                                                                        |                                                                                                                                                                                                                                                      |   |       |  |        |
|                                                                                                                                                                                                   | Credit                                                                                                                                                                                       |                                                                                                                                                                                                                                                      |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                         | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                               |                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                               |                                                                                                                                                                                              |                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>Debits</b>                                                                                                                                                                                     |                                                                                                                                                                                              | <b>Credits</b>                                                                                                                                                                                                                                       |   |       |  |        |
| B451—Bond Retirement: Fiscal Agent Fees<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>D301—Expenditure Distribution<br>E103—Year-end Accruals: Clearance Account Refunds |                                                                                                                                                                                              | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F104—Closing Disbursement Accounts: Bond Accounts                                                 |   |       |  |        |
| <i>Notes</i>                                                                                                                                                                                      |                                                                                                                                                                                              |                                                                                                                                                                                                                                                      |   |       |  |        |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                       |                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                       | <b>5215</b>                                                                                |
| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ▶ <b>Disbursements — Other</b>                                                                                                                                                                        | ▲ <b>Account Number</b> ▲                                                                  |
| <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>Identifies amounts disbursed which are not accurately accounted in more descriptive disbursement control account.</p> <p>Correlates with budgetary account 3215 — Appropriations — Other.</p>      |                                                                                            |
| <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                       | <input checked="" type="checkbox"/> <b>Debit</b><br><input type="checkbox"/> <b>Credit</b> |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             | Form 431 — Expenditure Control Ledger (Expended)                                                                                                                                                      |                                                                                            |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                       |                                                                                            |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Credits</b>                                                                                                                                                                                        |                                                                                            |
| B411—Warrant Claims: Standard Disbursements<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds:<br>Replenished<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions | B221—Expenditure Abatement Receivables:<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |                                                                                            |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                       |                                                                                            |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                |                                                                                                                                  | 5216                                                                                                  |   |       |  |        |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                         | Prior Year Expenditure Adjustments                                                                                               | Account Number                                                                                        |   |       |  |        |
| Description                                           | Identifies the amount of expenditures accrued at a year's-end not subsequently liquidated.                                       |                                                                                                       |   |       |  |        |
|                                                       | NORMAL ACCOUNT BALANCE                                                                                                           | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                     | Debit                                                                                                                            |                                                                                                       |   |       |  |        |
|                                                       | Credit                                                                                                                           |                                                                                                       |   |       |  |        |
| Subsidiary Ledgers                                    | none                                                                                                                             |                                                                                                       |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                          |                                                                                                                                  |                                                                                                       |   |       |  |        |
| Debits                                                |                                                                                                                                  | Credits                                                                                               |   |       |  |        |
| F301—Close Prior Year Expenditure Adjustments Account |                                                                                                                                  | E104—Adjust Expenditure Accrual Accounts                                                              |   |       |  |        |
| Notes                                                 | A detailed analysis will be made to determine whether or not an adjustment to expenditures recorded in prior years is necessary. |                                                                                                       |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |              | 6101               |
|----------------------------------------|--------------|--------------------|
| Account Title ▶                        | Cash on Hand | ▲ Account Number ▲ |

|             |                                                                                                                           |
|-------------|---------------------------------------------------------------------------------------------------------------------------|
| Description | Identifies cash change funds held by the State Treasurer as needed to effectively conduct State level banking activities. |
|-------------|---------------------------------------------------------------------------------------------------------------------------|

|  |                          |   |        |
|--|--------------------------|---|--------|
|  | NORMAL ACCOUNT BALANCE ▶ | X | Debit  |
|  |                          |   | Credit |

|                    |                                                                                                                          |
|--------------------|--------------------------------------------------------------------------------------------------------------------------|
| Subsidiary Ledgers | None<br>Documents are to be maintained as needed to identify the responsible person and the amount of cash change funds. |
|--------------------|--------------------------------------------------------------------------------------------------------------------------|

| TYPICAL ACCOUNT TRANSACTIONS |
|------------------------------|
|------------------------------|

| Debits                                                 | Credits                                    |
|--------------------------------------------------------|--------------------------------------------|
| G103—Working Cash Change Fund Established or Augmented | G104—Working Cash Change Funds are Reduced |

|       |                                                                                                                                                         |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| Notes | Cash change funds should closely approximate actual daily needs. Excessive cash change funds reduce the effectiveness of the State's investment program |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                  |                                                                                                                                                                                                        | <b>6102</b>                                                                                                                                                                                                                                                                                                                                                                                                         |   |       |  |        |
| <b>Account Title</b>                                                                                                                                                                                                                                           | <b>Cash In Demand Deposits</b>                                                                                                                                                                         | <b>Account Number</b>                                                                                                                                                                                                                                                                                                                                                                                               |   |       |  |        |
| <i>Description</i>                                                                                                                                                                                                                                             | <p>Identifies monies on deposit in non-interest bearing commercial banks accounts upon which the Treasurer issues checks as required to redeem warrants issued or to invest surplus treasury cash.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                |                                                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table>                                                                                                                                                              | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                              | Debit                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
|                                                                                                                                                                                                                                                                | Credit                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                      | Form 451—Bank Demand Deposit Ledger                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                            |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
| <b>Debits</b>                                                                                                                                                                                                                                                  |                                                                                                                                                                                                        | <b>Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                      |   |       |  |        |
| G101—Collection Reports are Recorded<br>G104—Working Cash Change Funds are Reduced<br>G105—Transfer within Demand Accounts<br>G109—Certificate of Time Deposits are Negotiated<br>G110—Transfer from U.S. Treasury<br>G111—U.S. Treasury Obligation liquidated |                                                                                                                                                                                                        | G103—Working Cash Change Fund Established or Augmented<br>G105—Transfer Within Demand Accounts<br>G106—Certificate of Time Deposits are Purchased<br>G107—Transfers to the U.S. Treasury<br>G108—Investment in U.S. Treasury Obligations<br>G112—Dishonored Checks are Purchased<br>G116—Presented Warrants are Purchased<br>G117—Presented Warrants Cashed are Purchased<br>G122—Registered Warrants are Purchased |   |       |  |        |
| <i>Notes</i>                                                                                                                                                                                                                                                   |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY          |                                                                                                   |                                                  | 6201 |                |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------|------|----------------|
| Account Title                                   |                                                                                                   | Cash In Time Deposits                            |      | Account Number |
| Description                                     | Identifies that amount of money invested in interest-bearing time deposits with commercial banks. |                                                  |      |                |
|                                                 | <div></div>                                                                                       |                                                  |      | <div></div>    |
| Subsidiary Ledgers                              | Form 452—Bank Time Deposit Ledger                                                                 |                                                  |      | <div></div>    |
|                                                 |                                                                                                   |                                                  |      |                |
| TYPICAL ACCOUNT TRANSACTIONS                    |                                                                                                   |                                                  |      |                |
| Debits                                          |                                                                                                   | Credits                                          |      |                |
| G106—Certificate of Time Deposits are Purchased |                                                                                                   | G109—Certificate of Time Deposits are Negotiated |      |                |
|                                                 |                                                                                                   |                                                  |      |                |
| Notes                                           |                                                                                                   |                                                  |      |                |

|                                        |                                                                                                                                 |                                                                              |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                 | 6202                                                                         |
| Account Title                          | ▶ <b>Cash With U.S. Treasury</b>                                                                                                | Account Number ▲                                                             |
| Description                            | <p>Identifies monies transferred to the U.S. Treasury as required by law but which remains technically under State control.</p> |                                                                              |
|                                        | NORMAL ACCOUNT BALANCE ▶                                                                                                        | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                     | None                                                                                                                            |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                 |                                                                              |
|                                        | Debits                                                                                                                          | Credits                                                                      |
|                                        | G107—Transfers to the U.S. Treasury                                                                                             | G110—Transfer from U.S. Treasury                                             |
| Notes                                  |                                                                                                                                 |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY       |                                                                                                                                                                                           | 6301                                                                         |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                | Investments at Cost                                                                                                                                                                       | Account Number                                                               |
| Description                                  | <p>Identifies surplus treasury cash invested in securities. Investments are recorded at cost rather than at par considering the anticipated short duration of individual investments.</p> |                                                                              |
|                                              | NORMAL ACCOUNT BALANCE                                                                                                                                                                    | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                           | None                                                                                                                                                                                      |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                 |                                                                                                                                                                                           |                                                                              |
| Debits                                       |                                                                                                                                                                                           | Credits                                                                      |
| G108—Investment in U.S. Treasury Obligations |                                                                                                                                                                                           | G111—U.S. Treasury Obligation Liquidated                                     |
| Notes                                        | <p>Long-term investments are to be recorded at par and premiums or discounts amortized or accumulated over the anticipated life of the investment.</p>                                    |                                                                              |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY       |                                                                                                                                                                                                                                            | 6302                                                                         |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                | Purchased Interest                                                                                                                                                                                                                         | Account Number                                                               |
| Description                                  | <p>Identifies accrued interest on investments purchased with the investment. Interest collections are first offset against the Purchased Interest account and the net interest earning transferred to the recipient accounting entity.</p> |                                                                              |
|                                              | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                     | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                           | <p>None<br/>A record must be maintained detailing the balance in this account.</p>                                                                                                                                                         |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                 |                                                                                                                                                                                                                                            |                                                                              |
| Debits                                       | Credits                                                                                                                                                                                                                                    |                                                                              |
| G108—Investment in U.S. Treasury Obligations | G111—U.S. Treasury Obligation Liquidated                                                                                                                                                                                                   |                                                                              |
| Notes                                        |                                                                                                                                                                                                                                            |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                |                                                                                                                                        | 6401                                                 |  |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--|
| Account Title                                         | Land                                                                                                                                   | Account Number                                       |  |
| Description                                           | <p>Identifies amounts invested in land by specified accounting entities. Account is utilized only in the General Fixed Asset Fund.</p> |                                                      |  |
|                                                       | <p><b>NORMAL ACCOUNT BALANCE</b></p>                                                                                                   |                                                      |  |
| Subsidiary Ledgers                                    | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                              |                                                      |  |
|                                                       | <p><b>TYPICAL ACCOUNT TRANSACTIONS</b></p>                                                                                             |                                                      |  |
| Debits                                                |                                                                                                                                        | Credits                                              |  |
| <p>J101—General Fixed Asset Fund: Assets Recorded</p> |                                                                                                                                        | <p>J102—General Fixed Assets: Sold or Liquidated</p> |  |
| Notes                                                 |                                                                                                                                        |                                                      |  |

|                                               |                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |   |       |  |        |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                      | <b>6402</b>                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>Account Title</b>                          | <b>Buildings</b>                                                                                                                                                                                     | <b>Account Number</b>                                                                                                                                                                                                                                            |   |       |  |        |
| <i>Description</i>                            | <p>Identifies amounts invested in buildings by specified accounting entities. Account is used only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated.</p> |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                                                                                                |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                               | Credit                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <i>Subsidiary Ledgers</i>                     | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                                                                                            |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                               | <b>Debits</b>                                                                                                                                                                                        | <b>Credits</b>                                                                                                                                                                                                                                                   |   |       |  |        |
|                                               | J101—General Fixed Asset Fund: Assets Recorded<br>J103—General Fixed Assets: Allocation                                                                                                              | J102—General Fixed Assets: Sold or Liquidated                                                                                                                                                                                                                    |   |       |  |        |
| <i>Notes</i>                                  |                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                  |                                                                                                                                                                                                                                  |                                               | 6403             |  |
|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|------------------|--|
| Account Title                                                                           | Other Improvements                                                                                                                                                                                                               |                                               | Account Number ▲ |  |
| Description                                                                             | <p>Identifies amounts invested in improvements other than buildings by specified accounting entities. Account is utilized only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated.</p> |                                               |                  |  |
|                                                                                         | <div></div>                                                                                                                                                                                                                      |                                               | <div></div>      |  |
| Subsidiary Ledgers                                                                      | <div></div>                                                                                                                                                                                                                      |                                               | <div></div>      |  |
|                                                                                         | <div></div>                                                                                                                                                                                                                      |                                               | <div></div>      |  |
| <p align="center"><b>TYPICAL ACCOUNT TRANSACTIONS</b></p>                               |                                                                                                                                                                                                                                  |                                               |                  |  |
| Debits                                                                                  |                                                                                                                                                                                                                                  | Credits                                       |                  |  |
| J101—General Fixed Asset Fund: Assets Recorded<br>J103—General Fixed Assets: Allocation |                                                                                                                                                                                                                                  | J102—General Fixed Assets: Sold or Liquidated |                  |  |
| Notes                                                                                   |                                                                                                                                                                                                                                  |                                               |                  |  |

|                                               |                                                                                                                                                                                                      |                                                                                                                                                                                                                               |   |       |  |        |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                      | <b>6404</b>                                                                                                                                                                                                                   |   |       |  |        |
| <b>Account Title</b>                          | <b>Equipment</b>                                                                                                                                                                                     | <b>Account Number</b>                                                                                                                                                                                                         |   |       |  |        |
| <i>Description</i>                            | <p>Identifies amounts invested in equipment by specified accounting entities. Account is used only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated.</p> |                                                                                                                                                                                                                               |   |       |  |        |
|                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                        | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="width: 50px;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                                                                                                |                                                                                                                                                                                                                               |   |       |  |        |
|                                               | Credit                                                                                                                                                                                               |                                                                                                                                                                                                                               |   |       |  |        |
| <i>Subsidiary Ledgers</i>                     | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                                                                                            |                                                                                                                                                                                                                               |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                      |                                                                                                                                                                                                                               |   |       |  |        |
|                                               | <b>Debits</b>                                                                                                                                                                                        | <b>Credits</b>                                                                                                                                                                                                                |   |       |  |        |
|                                               | <p>J101—General Fixed Asset Fund: Assets Recorded</p> <p>J103—General Fixed Assets: Allocation</p>                                                                                                   | <p>J102—General Fixed Assets: Sold or Liquidated</p>                                                                                                                                                                          |   |       |  |        |
| <i>Notes</i>                                  |                                                                                                                                                                                                      |                                                                                                                                                                                                                               |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                  |                                                                                                                                                                                                                                            |                                               | 6405        |                                                 |
|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------|-------------------------------------------------|
| Account Title                                                                           |                                                                                                                                                                                                                                            | Other Fixed Assets                            |             | Account Number                                  |
| Description                                                                             | <p>Identifies the accumulated amount expended from specified accounting entities to purchase fixed assets other than land, buildings, and improvements other than buildings.<br/>Account is used only in the General Fixed Asset Fund.</p> |                                               |             |                                                 |
|                                                                                         | <div></div>                                                                                                                                                                                                                                |                                               | <div></div> |                                                 |
|                                                                                         |                                                                                                                                                                                                                                            | NORMAL ACCOUNT BALANCE                        |             | <div>X</div> <div>Debit</div> <div>Credit</div> |
| Subsidiary Ledgers                                                                      | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                                                                                                                                  |                                               |             |                                                 |
|                                                                                         |                                                                                                                                                                                                                                            |                                               |             |                                                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                            |                                                                                                                                                                                                                                            |                                               |             |                                                 |
| Debits                                                                                  |                                                                                                                                                                                                                                            | Credits                                       |             |                                                 |
| J101—General Fixed Asset Fund: Assets Recorded<br>J102—General Fixed Assets: Allocation |                                                                                                                                                                                                                                            | J102—General Fixed Assets: Sold or Liquidated |             |                                                 |
|                                                                                         |                                                                                                                                                                                                                                            |                                               |             |                                                 |
| Notes                                                                                   |                                                                                                                                                                                                                                            |                                               |             |                                                 |

|                                                                                                                                   |                                                                                                                                                                                                                                       |                                                                                                                                                                                                                  |   |       |  |        |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                     |                                                                                                                                                                                                                                       | <b>6406</b>                                                                                                                                                                                                      |   |       |  |        |
| <b>Account Title</b>                                                                                                              | ▶ <b>Construction Work In Progress</b>                                                                                                                                                                                                | ▲ <b>Account Number</b> ▲                                                                                                                                                                                        |   |       |  |        |
| <i>Description</i>                                                                                                                | <p>Identifies the accumulated amount expended from specified accounting entities for fixed assets wherein the fixed asset being acquired has not yet been completed.</p> <p>Account is used only in the General Fixed Asset Fund.</p> |                                                                                                                                                                                                                  |   |       |  |        |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶ |                                                                                                                                                                                                                                       | <table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                 | Debit                                                                                                                                                                                                                                 |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                   | Credit                                                                                                                                                                                                                                |                                                                                                                                                                                                                  |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                         | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                                                                                                                             |                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                               |                                                                                                                                                                                                                                       |                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                                                                                                     |                                                                                                                                                                                                                                       | <b>Credits</b>                                                                                                                                                                                                   |   |       |  |        |
| <p>J101—General Fixed Asset Fund: Assets Recorded</p>                                                                             |                                                                                                                                                                                                                                       | <p>J103—General Fixed Assets: Allocation</p>                                                                                                                                                                     |   |       |  |        |
| <i>Notes</i>                                                                                                                      |                                                                                                                                                                                                                                       |                                                                                                                                                                                                                  |   |       |  |        |

|                                                                                |                                                                                                                                                                                                                                                                                                                              |                                                                                                          |             |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                  |                                                                                                                                                                                                                                                                                                                              | <b>6501</b>                                                                                              |             |
| Account Title                                                                  | Amounts to be Provided to Retire Bonds Long-Term Debts                                                                                                                                                                                                                                                                       | Account Number                                                                                           |             |
| Description                                                                    | <p>Identifies the total amount of funds needed to retire the principal portion of long-term debts (usually bonds). Account balance is increased as additional long-term debts are incurred and, periodically, reduced as applicable amounts are provided in Sinking Fund accounts. Used only by the Long-Term Debt Fund.</p> |                                                                                                          |             |
|                                                                                | <div></div>                                                                                                                                                                                                                                                                                                                  |                                                                                                          | <div></div> |
| <div></div>                                                                    |                                                                                                                                                                                                                                                                                                                              | <div></div>                                                                                              |             |
| Subsidiary Ledgers                                                             | None                                                                                                                                                                                                                                                                                                                         |                                                                                                          | <div></div> |
|                                                                                |                                                                                                                                                                                                                                                                                                                              |                                                                                                          |             |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                            |                                                                                                                                                                                                                                                                                                                              |                                                                                                          |             |
| <b>Debits</b>                                                                  |                                                                                                                                                                                                                                                                                                                              | <b>Credits</b>                                                                                           |             |
| H101—Bonds Sold: Long-Term Debt Fund<br>H201—Notes Issued: Long-Term Debt Fund |                                                                                                                                                                                                                                                                                                                              | H102—Sinking Fund Collections: Long-Term Debt Fund<br>H202—Sinking Fund Collections: Long-Term Debt Fund |             |
|                                                                                |                                                                                                                                                                                                                                                                                                                              |                                                                                                          |             |
| Notes                                                                          |                                                                                                                                                                                                                                                                                                                              |                                                                                                          |             |



|                                                    |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |   |       |  |        |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>      |                                                                                                                                                                                                        | 6510                                                                                                                                                                                                                                                             |   |       |  |        |
| <b>Account Title</b>                               | <b>Amounts Available in Sinking Fund Accounts</b>                                                                                                                                                      | <b>Account Number</b>                                                                                                                                                                                                                                            |   |       |  |        |
| <b>Description</b>                                 | <p>Identifies the amounts accumulated in Sinking Fund accounts to provide for the payment of the principal portion of long-term debts outstanding. (Account used only by the Long-Term Debt Fund.)</p> |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                    | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                  | Debit                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                    | Credit                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Subsidiary Ledgers</b>                          | None                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                      | <b>Credits</b>                                                                                                                                                                                         |                                                                                                                                                                                                                                                                  |   |       |  |        |
| H102—Sinking Fund Collections: Long-Term Debt Fund | H203—Note Principal Retired: Long-Term Debt Fund<br>H103—Bonds Principal Retired: Long-Term Debt Fund                                                                                                  |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Notes</b>                                       |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |   |       |  |        |

|                                               |                                                                                                                                                                                                                                                                                              |                                      |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                              | <b>7101</b>                          |
| Account Title                                 | Accountability For Treasury Cash Clearing                                                                                                                                                                                                                                                    | Account Number                       |
| Description                                   | <p>Identifies the amount of deposits made by agencies in commercial banks to the credit of the State Treasurer which have not yet been officially receipted into the State Treasury. Correlates with Account 1104—Treasury Cash Clearing, accounted in contributing accounting entities.</p> |                                      |
|                                               | <p><b>NORMAL ACCOUNT BALANCE</b></p>                                                                                                                                                                                                                                                         |                                      |
| Subsidiary Ledgers                            | <p>Form 456—Treasurer's Cash Clearing Ledger</p>                                                                                                                                                                                                                                             |                                      |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                              |                                      |
| <b>Debits</b>                                 |                                                                                                                                                                                                                                                                                              | <b>Credits</b>                       |
| G102—Treasurer's Receipts Recorded            |                                                                                                                                                                                                                                                                                              | G101—Collection Reports are Recorded |
| No tes                                        |                                                                                                                                                                                                                                                                                              |                                      |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                             |                                                                                                                                                                                                                                                                                        |                                                                                                                                                                     | 7102           |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------|
| Account Title                                                                                                                                                      | Accountability For Cash In Treasury                                                                                                                                                                                                                                                    |                                                                                                                                                                     | Account Number |        |
| Description                                                                                                                                                        | Identifies monies deposited by agencies in commercial banks to the credit of the State Treasurer which have been officially cleared into the State Treasury upon which no warrant transfer of funds or warrants have not been issued. Correlates with Account 1105 – Cash in Treasury. |                                                                                                                                                                     |                |        |
|                                                                                                                                                                    | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                                 |                                                                                                                                                                     |                | Debit  |
| Subsidiary Ledgers                                                                                                                                                 |                                                                                                                                                                                                                                                                                        |                                                                                                                                                                     | X              | Credit |
|                                                                                                                                                                    | Form 453—Cash Accountability Ledger                                                                                                                                                                                                                                                    |                                                                                                                                                                     |                |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                       |                                                                                                                                                                                                                                                                                        |                                                                                                                                                                     |                |        |
| Debits                                                                                                                                                             |                                                                                                                                                                                                                                                                                        | Credits                                                                                                                                                             |                |        |
| G112—Dishonored Checks are Purchased<br>G113—Agency Warrant Account Established<br>G114—Auditor's Warrants are Issued<br>G120—Transfer Between Accounting Entities |                                                                                                                                                                                                                                                                                        | G102—Treasurer's Receipts Recorded<br>G118—Stop Payments Notices are Issued<br>G119—Stale-dated Warrants are Cancelled<br>G120—Transfer between Accounting Entities |                |        |
| Notes                                                                                                                                                              |                                                                                                                                                                                                                                                                                        |                                                                                                                                                                     |                |        |

|                                               |                                                                                                                                                                                                                                 |                                                                              |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                 | <b>7103</b>                                                                  |
| Account Title                                 | Accountability For Agency Warrant Accounts                                                                                                                                                                                      | Account Number                                                               |
| Description                                   | <p>Identifies that amount of treasury cash deposited by a State agency in behalf of an accounting entity which may be disbursed through issuance of an agency warrant. Correlates with Account 1103—Agency Warrant Account.</p> |                                                                              |
|                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                   | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                            | Form 455—Agency Warrant Account Ledger                                                                                                                                                                                          |                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                 |                                                                              |
| <b>Debits</b>                                 |                                                                                                                                                                                                                                 | <b>Credits</b>                                                               |
| G115—Agency Warrants are Issued               |                                                                                                                                                                                                                                 | G113—Agency Warrant Account Established                                      |
| Notes                                         |                                                                                                                                                                                                                                 |                                                                              |

|                                                                                                                                                                                                                                                                                |                                                                                                                                                      |                                                                                                                                                                                                                                                                |   |       |  |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                  |                                                                                                                                                      | <b>7201</b>                                                                                                                                                                                                                                                    |   |       |  |        |
| <b>Account Title</b>                                                                                                                                                                                                                                                           | <b>Accountability For Outstanding Warrants</b>                                                                                                       | <b>Account Number ▲</b>                                                                                                                                                                                                                                        |   |       |  |        |
| <i>Description</i>                                                                                                                                                                                                                                                             | <p>Identifies the total amount of warrants issued against an accounting entity's cash in treasury which have not been redeemed by the Treasurer.</p> |                                                                                                                                                                                                                                                                |   |       |  |        |
| <div style="background-color: #cccccc; width: 10%; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                  |                                                                                                                                                      | <table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: right;">Debit</td> </tr> <tr> <td></td> <td style="text-align: right;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                                              | Debit                                                                                                                                                |                                                                                                                                                                                                                                                                |   |       |  |        |
|                                                                                                                                                                                                                                                                                | Credit                                                                                                                                               |                                                                                                                                                                                                                                                                |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                                      | <p>Form 454—Outstanding Warrant Ledger</p>                                                                                                           |                                                                                                                                                                                                                                                                |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                            |                                                                                                                                                      |                                                                                                                                                                                                                                                                |   |       |  |        |
| <b>Debits</b>                                                                                                                                                                                                                                                                  |                                                                                                                                                      | <b>Credits</b>                                                                                                                                                                                                                                                 |   |       |  |        |
| <p>G116—Presented Warrants are Purchased<br/> G117—Presented Warrants Cashed are Purchased<br/> G118—Stop Payments Notices are Issued<br/> G119—Stale-dated Warrants are Cancelled<br/> G121—Presented Warrants are Registered<br/> G122—Registered Warrants are Purchased</p> |                                                                                                                                                      | <p>G114—Auditor's Warrants are Issued<br/> G115—Agency Warrants are Issued</p>                                                                                                                                                                                 |   |       |  |        |
| <i>Notes</i>                                                                                                                                                                                                                                                                   |                                                                                                                                                      |                                                                                                                                                                                                                                                                |   |       |  |        |

|                                               |                                                                                                                                                                                                                                                                                                                                                   |                                        |                |  |       |   |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------|--|-------|---|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                                   | <b>7202</b>                            |                |  |       |   |
| Account Title                                 | Accountability For Registered Warrants                                                                                                                                                                                                                                                                                                            |                                        | Account Number |  |       |   |
| Description                                   | Identifies the total amount of warrants held by a commercial bank to effect a loan to the State.                                                                                                                                                                                                                                                  |                                        |                |  |       |   |
|                                               | <div style="display: flex; justify-content: space-between;"> <div style="width: 15%;"></div> <div style="width: 60%; text-align: center;"> <b>NORMAL ACCOUNT BALANCE</b> </div> <div style="width: 20%; text-align: center;"> <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table> </div> </div> |                                        |                |  | Debit | X |
|                                               | Debit                                                                                                                                                                                                                                                                                                                                             |                                        |                |  |       |   |
| X                                             | Credit                                                                                                                                                                                                                                                                                                                                            |                                        |                |  |       |   |
| Subsidiary Ledgers                            | None<br>A listing is to be maintained to identify warrants which have been registered.                                                                                                                                                                                                                                                            |                                        |                |  |       |   |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                                   |                                        |                |  |       |   |
| <b>Debits</b>                                 |                                                                                                                                                                                                                                                                                                                                                   | <b>Credits</b>                         |                |  |       |   |
| G122—Registered Warrants are Purchased        |                                                                                                                                                                                                                                                                                                                                                   | G121—Presented Warrants are Registered |                |  |       |   |
| Notes                                         |                                                                                                                                                                                                                                                                                                                                                   |                                        |                |  |       |   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                       | 8101             |        |          |                                               |                                                |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------|----------|-----------------------------------------------|------------------------------------------------|--|--|
| Account Title ▶                                                                                                                                                                                                                                                                                                                                        | General Fund Fixed Asset Investments                                                                                                                                                                                                                                                                  | Account Number ▲ |        |          |                                               |                                                |  |  |
| Description                                                                                                                                                                                                                                                                                                                                            | Identifies the total amount of fixed assets purchased from the General Fund.                                                                                                                                                                                                                          |                  |        |          |                                               |                                                |  |  |
|                                                                                                                                                                                                                                                                                                                                                        | <div style="display: flex; justify-content: space-between;"> <div style="width: 15%; background-color: #cccccc;"></div> <div>NORMAL ACCOUNT BALANCE ▶</div> <div style="width: 15%; text-align: right;"> <table border="1"> <tr><td>Debit</td></tr> <tr><td>X Credit</td></tr> </table> </div> </div> |                  | Debit  | X Credit |                                               |                                                |  |  |
| Debit                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                       |                  |        |          |                                               |                                                |  |  |
| X Credit                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                       |                  |        |          |                                               |                                                |  |  |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                     | Form 445—General Property Ledger                                                                                                                                                                                                                                                                      |                  |        |          |                                               |                                                |  |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                       |                  |        |          |                                               |                                                |  |  |
| <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">Debits</th> <th style="width: 50%;">Credits</th> </tr> </thead> <tbody> <tr> <td>J102—General Fixed Assets: Sold or Liquidated</td> <td>J101—General Fixed Asset Fund: Assets Recorded</td> </tr> <tr> <td style="height: 300px;"></td> <td></td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                       |                  | Debits | Credits  | J102—General Fixed Assets: Sold or Liquidated | J101—General Fixed Asset Fund: Assets Recorded |  |  |
| Debits                                                                                                                                                                                                                                                                                                                                                 | Credits                                                                                                                                                                                                                                                                                               |                  |        |          |                                               |                                                |  |  |
| J102—General Fixed Assets: Sold or Liquidated                                                                                                                                                                                                                                                                                                          | J101—General Fixed Asset Fund: Assets Recorded                                                                                                                                                                                                                                                        |                  |        |          |                                               |                                                |  |  |
|                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                       |                  |        |          |                                               |                                                |  |  |
| Notes                                                                                                                                                                                                                                                                                                                                                  | <p><i>This account is used only in the General Fixed Asset Fund.</i></p> <p><i>Offset to Accounts 6401-6406 insofar as the General Fund is concerned.</i></p>                                                                                                                                         |                  |        |          |                                               |                                                |  |  |

|                                               |                                                                                                                                                               |                                                                                                                                                                                                                                 |  |       |   |        |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                               | <b>8102</b>                                                                                                                                                                                                                     |  |       |   |        |
| Account Title                                 | ▶ <b>Earmarked Revenue Fund Fixed Asset Investments</b>                                                                                                       | Account Number ▲                                                                                                                                                                                                                |  |       |   |        |
| Description                                   | <p>Identifies the total amount of fixed assets purchased from specified accounts within the Earmarked Revenue Fund.</p>                                       |                                                                                                                                                                                                                                 |  |       |   |        |
|                                               | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶                             | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 10px;"></td><td style="width: 10px;">Debit</td></tr> <tr><td style="text-align: center;">X</td><td>Credit</td></tr> </table> |  | Debit | X | Credit |
|                                               | Debit                                                                                                                                                         |                                                                                                                                                                                                                                 |  |       |   |        |
| X                                             | Credit                                                                                                                                                        |                                                                                                                                                                                                                                 |  |       |   |        |
| Subsidiary Ledgers                            | Form 445—General Property Ledger                                                                                                                              |                                                                                                                                                                                                                                 |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                               |                                                                                                                                                                                                                                 |  |       |   |        |
| <b>Debits</b>                                 | <b>Credits</b>                                                                                                                                                |                                                                                                                                                                                                                                 |  |       |   |        |
| J102—General Fixed Assets: Sold or Liquidated | J101—General Fixed Asset Fund: Assets Recorded                                                                                                                |                                                                                                                                                                                                                                 |  |       |   |        |
|                                               |                                                                                                                                                               |                                                                                                                                                                                                                                 |  |       |   |        |
| Notes                                         | <p><i>This account is used only in the General Fixed Asset Fund.</i></p> <p><i>Offset to Accounts 6401-6406 insofar as the general fund is concerned.</i></p> |                                                                                                                                                                                                                                 |  |       |   |        |



|                                               |                                                                                                                                                               |                                                                                                                                                                                                                                                                            |  |       |   |        |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                               | <b>8104</b>                                                                                                                                                                                                                                                                |  |       |   |        |
| <b>Account Title</b>                          | <b>Federal and Private Revenue Fund Fixed Asset Investments</b>                                                                                               | <b>Account Number</b>                                                                                                                                                                                                                                                      |  |       |   |        |
| <i>Description</i>                            | <p>Identifies the total amount of fixed assets purchased from specified accounts within the Federal and Private Revenue Fund.</p>                             |                                                                                                                                                                                                                                                                            |  |       |   |        |
|                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                 | <table border="1" style="float: right; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                               | Debit                                                                                                                                                         |                                                                                                                                                                                                                                                                            |  |       |   |        |
| X                                             | Credit                                                                                                                                                        |                                                                                                                                                                                                                                                                            |  |       |   |        |
| <i>Subsidiary Ledgers</i>                     | <p>Form 445—General Property Ledger</p>                                                                                                                       |                                                                                                                                                                                                                                                                            |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                               |                                                                                                                                                                                                                                                                            |  |       |   |        |
| <b>Debits</b>                                 | <b>Credits</b>                                                                                                                                                |                                                                                                                                                                                                                                                                            |  |       |   |        |
| J102—General Fixed Assets: Sold or Liquidated | J101—General Fixed Asset Fund: Assets Recorded                                                                                                                |                                                                                                                                                                                                                                                                            |  |       |   |        |
|                                               |                                                                                                                                                               |                                                                                                                                                                                                                                                                            |  |       |   |        |
| <i>Notes</i>                                  | <p><i>This account is used only in the General Fixed Asset Fund.</i></p> <p><i>Offset to Accounts 6401-6406 insofar as the General Fund is concerned.</i></p> |                                                                                                                                                                                                                                                                            |  |       |   |        |

|                                               |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                     | <b>8106</b>                                                                                                                                                                                                                                                               |  |       |   |        |
| Account Title                                 | Bond Proceeds and Insurance Clearance Fund Fixed Asset Investment                                                                                   | Account Number                                                                                                                                                                                                                                                            |  |       |   |        |
| Description                                   | <p>Identifies the total amount of fixed assets purchased from specified accounts within the Bond Proceeds and Insurance Clearance Fund.</p>         |                                                                                                                                                                                                                                                                           |  |       |   |        |
|                                               | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                       | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">x</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | x | Credit |
|                                               | Debit                                                                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
| x                                             | Credit                                                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Subsidiary Ledgers                            | Form 445—General Property Ledger                                                                                                                    |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Debits                                        | Credits                                                                                                                                             |                                                                                                                                                                                                                                                                           |  |       |   |        |
| J102—General Fixed Assets: Sold or Liquidated | J101—General Fixed Asset Fund: Assets Recorded                                                                                                      |                                                                                                                                                                                                                                                                           |  |       |   |        |
|                                               |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Notes                                         | <p><i>This account is used only in the General Fixed Asset Fund.<br/>Offset to Accounts 6401-6406 insofar as the General Fund is concerned.</i></p> |                                                                                                                                                                                                                                                                           |  |       |   |        |

|                                                                                                                                   |                                                                                                                                                     |                                                                                                                                                                                        |       |          |
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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                     |                                                                                                                                                     | <b>8107</b>                                                                                                                                                                            |       |          |
| <b>Account Title</b>                                                                                                              | <b>▶ Revolving Fund Fixed Asset Investments</b>                                                                                                     | <b>▲ Account Number ▲</b>                                                                                                                                                              |       |          |
| <b>Description</b>                                                                                                                | <p>Identifies the total amount of fixed assets purchased from specified accounts within the Revolving Fund.</p>                                     |                                                                                                                                                                                        |       |          |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE ▶</b> |                                                                                                                                                     | <table border="1" style="border-collapse: collapse; width: 50px;"> <tr><td style="text-align: center;">Debit</td></tr> <tr><td style="text-align: center;">X Credit</td></tr> </table> | Debit | X Credit |
| Debit                                                                                                                             |                                                                                                                                                     |                                                                                                                                                                                        |       |          |
| X Credit                                                                                                                          |                                                                                                                                                     |                                                                                                                                                                                        |       |          |
| <b>Subsidiary Ledgers</b>                                                                                                         | <p>Form 445—General Property Ledger</p>                                                                                                             |                                                                                                                                                                                        |       |          |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                               |                                                                                                                                                     |                                                                                                                                                                                        |       |          |
|                                                                                                                                   | <b>Debits</b>                                                                                                                                       | <b>Credits</b>                                                                                                                                                                         |       |          |
|                                                                                                                                   | <p>J102—General Fixed Assets: Sold or Liquidated</p>                                                                                                | <p>J101—General Fixed Asset Fund: Assets Recorded</p>                                                                                                                                  |       |          |
| <b>Notes</b>                                                                                                                      | <p><i>This account is used only in the General Fixed Asset Fund.<br/>Offset to Accounts 5401-6406 insofar as the General Fund is concerned.</i></p> |                                                                                                                                                                                        |       |          |

|                                               |                                                                                                                           |                                                                                                                                                                                                                                                                             |  |              |   |               |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                           | <b>9101</b>                                                                                                                                                                                                                                                                 |  |              |   |               |
| <b>Account Title</b>                          | ▶ <b>Bonds Payable</b>                                                                                                    | ▲ <b>Account Number</b> ▲                                                                                                                                                                                                                                                   |  |              |   |               |
| <i>Description</i>                            | <p>Identifies the total principal amount owing on long-term bonds issued by the State.</p>                                |                                                                                                                                                                                                                                                                             |  |              |   |               |
|                                               | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                           | <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 10px;"></td> <td style="text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">x</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | x | <b>Credit</b> |
|                                               | <b>Debit</b>                                                                                                              |                                                                                                                                                                                                                                                                             |  |              |   |               |
| x                                             | <b>Credit</b>                                                                                                             |                                                                                                                                                                                                                                                                             |  |              |   |               |
| <i>Subsidiary Ledgers</i>                     | <p>Administering agencies are required to maintain detailed ledger cards to identify the composition of this account.</p> |                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                           |                                                                                                                                                                                                                                                                             |  |              |   |               |
|                                               | <b>Debits</b>                                                                                                             | <b>Credits</b>                                                                                                                                                                                                                                                              |  |              |   |               |
|                                               | <p>H103—Bonds Principal Retired: Long-Term Debt Fund</p>                                                                  | <p>H101—Bonds Sold: Long-Term Debt Fund</p>                                                                                                                                                                                                                                 |  |              |   |               |
| <i>Notes</i>                                  | <p><i>This account is used only in the Long-Term Debt Fund.</i></p>                                                       |                                                                                                                                                                                                                                                                             |  |              |   |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY           |                                                                                                                                                                                                                                                                                                                                                                                             | 9102                                   |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Account Title                                    | Notes Payable                                                                                                                                                                                                                                                                                                                                                                               | Account Number                         |
| Description                                      | Identifies the total principal amount owing on long-term notes issued by the State.                                                                                                                                                                                                                                                                                                         |                                        |
|                                                  | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> <span>X</span> <span>Debit</span> </div> <span>Credit</span> </div> </div> |                                        |
| Subsidiary Ledgers                               | Administering agencies are required to maintain detailed ledger cards to identify the composition of this account.                                                                                                                                                                                                                                                                          |                                        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>              |                                                                                                                                                                                                                                                                                                                                                                                             |                                        |
| <b>Debits</b>                                    |                                                                                                                                                                                                                                                                                                                                                                                             | <b>Credits</b>                         |
| H203—Note Principal Retired: Long-Term Debt Fund |                                                                                                                                                                                                                                                                                                                                                                                             | H201—Notes Issued: Long-Term Debt Fund |
| Notes                                            | This account is used only in the Long-Term Debt Fund.                                                                                                                                                                                                                                                                                                                                       |                                        |

